

BIG FLASH CORP

FORM SB-2

(Securities Registration: Small Business)

Filed 11/16/1999

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Fiscal Year	08/31

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**SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549
FORM SB-2
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

BIG FLASH CORPORATION
(Exact name of registrant as specified in its charter)

Delaware 6799 87-0638336 (State or other jurisdiction (Primary Standard (I.R.S. employer of incorporation or organization) Classification Code No.) identification No.)

BIG FLASH CORPORATION
56 West 400 South
Suite 220
Salt Lake City, Utah 84101

(801) 322-3401 (Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

HARRY WINDERMAN, ESQ.
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BIG FLASH CORPORATION
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(561) 241-0332 (Name, address, including zip code, and telephone number, including area code, of agent for service)

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC: At a time or times as may be determined by the selling stockholders after this registration statement becomes effective.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.//

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. //

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. //

If any of the securities being registered on this Form are being offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, other than securities offered only in connection with dividend or interest reinvestment plans, check the following box. /X/

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box. //

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	1,500,000(1)
Amount to be registered	\$0.10(1)(2)
Proposed Maximum Aggregate Offering Price Per Share	\$150,000.00(1)
Proposed Maximum Aggregate Offering Price	\$150,000.00(1)
Amount of Registration Fee	\$41.70

Common Stock, \$.0001 par value

1. Represents 1,500,000 shares of common stock issued to the original owners of shares of the Company.
2. Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457 under the Securities Exchange Act of 1933, as amended, based on \$0.10, the estimate of the per share sales prices of the common stock on the Nasdaq Over-the-Counter Market upon registration and sale of the stock.

The Registrant amends this registration statement on a date or dates as may be necessary to delay its effective date until the Registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on a date as the Commission, acting pursuant to said Section 8(a), may determine.

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PROSPECTUS
1,500,000 SHARES
BIG FLASH CORPORATION
COMMON STOCK

The selling stockholders listed on page 30 are offering 1,500,000 shares of the common stock through this prospectus.

Our shares do not currently trade but we anticipate trading on the electronic bulletin board shortly after the effective date of this registration statement. The price per share of common stock on the electronic bulletin board is anticipated to be \$0.10.

AN INVESTMENT IN THE SECURITIES OFFERED INVOLVES A HIGH DEGREE OF RISK AND SHOULD ONLY BE MADE BY YOU IF YOU CAN AFFORD THE LOSS OF YOUR ENTIRE INVESTMENT. SEE "RISK FACTORS" AT PAGE 7.

THESE SECURITIES HAVE NOT BEEN APPROVED OR DISAPPROVED BY THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION NOR HAS THE SECURITIES AND EXCHANGE COMMISSION OR ANY STATE SECURITIES COMMISSION PASSED UPON THE ACCURACY OR ADEQUACY OF THIS PROSPECTUS. IF ANYONE MAKES ANY OTHER REPRESENTATION IT IS A CRIMINAL OFFENSE.

The date of this prospectus is [].

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BIG FLASH CORPORATION
1,500,000 shares
of
common stock

PROSPECTUS

Summary

THIS IS ONLY A SUMMARY OF THE INFORMATION THAT IS IMPORTANT TO YOU AND YOU SHOULD READ THE MORE DETAILED INFORMATION, INCLUDING THE FINANCIAL STATEMENTS AND THE NOTES THERETO, APPEARING ELSEWHERE IN THIS PROSPECTUS.

About Us

Big Flash Corporation, a Delaware corporation, intends to seek to acquire assets or shares of an entity actively engaged in business which generates revenues, in exchange for its securities. We have no particular acquisitions in mind and have not entered into any negotiations regarding such an acquisition.

Our Business

Our purpose is to seek, investigate and, if such investigation warrants, acquire an interest in business opportunities presented to it by persons or firms who or which desire to seek the perceived advantages of an Exchange Act registered corporation. We will not restrict our search to any specific business, industry, or geographical location and we may participate in a business venture of virtually any kind or nature.

Our Offices

Our executive offices are located at 56 West 400 South, Suite 220, Salt Lake City, Utah 84101. Our telephone number is (801) 322-3401.

About The Offering

Common Stock Offered by the selling stockholders shares	1,500,000
Common Stock Outstanding	1,500,000 shares
Common Stock to be Outstanding after the Offering shares	1,500,000

Use of Proceeds - We will not receive any of the proceeds from the sale of shares by the selling stockholders.

Proposed Bulletin Board Symbol BFCC

Risk Factors - An investment in the shares involves a high degree of risk. See "Risk Factors" beginning on page 5 of this prospectus.

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Summary Financial Data
(Dollar amounts and share data)

	1999
Revenue	\$ 0.00
BALANCE SHEET DATA	
Working Capital	\$ 0.00
Total Assets	\$ 500.00
Total Liabilities	\$ 0.00
Stockholders' Equity	\$ 500.00

Risk Factors

An investment in the shares discussed in this prospectus involves a high degree of risk. You should carefully consider the following risk factors, as well as the other information contained in this prospectus, before making an investment decision.

We Are a New Company with no operating History.

We can not be sure that we will ever have profitability or positive cash flow at any time. We have no operating history.

We Do Not Have Sources for Working Capital if Needed.

The timing and amount of capital requirements are not entirely within our control and cannot accurately be predicted. If capital is required, we may require financing sooner than anticipated. We have no commitments for financing, and we can not be sure that any financing would be available in a timely manner, on terms acceptable to us, or at all. Further, any equity financing could reduce ownership of existing stockholders and any borrowed money could involve restrictions on future capital raising activities and other financial and operational matters. If we were unable to obtain financing as needed, we could be bankrupt. The proposed business activities described herein classify us as a "blank check" company. Many states have enacted statutes, rules and regulations limiting the sale of securities of "blank check" companies in their respective jurisdictions. Management does not intend to undertake any efforts to cause a market to develop in our securities or undertake any offering of our securities, either debt or equity, until such time as we have successfully implemented its business plan described herein.

We Have No Operating History or Revenue or Assets.

We have had no operating history since being formed in 1999, nor any revenues or earnings from operations. We have no assets nor financial resources. We will, in all likelihood, sustain operating expenses without corresponding revenues, at least until the consummation of a business combination. This may result in our incurring a net operating loss which will increase continuously until we can consummate a business combination with a profitable business opportunity. We can give no assurance that we can identify such a business opportunity and consummate such a business combination.

Our Proposed Operations are Highly Speculative Because We Have No Acquisitions Currently Planned.

The success of our proposed plan of operation will depend to a great extent on the operations, financial condition and management of the identified business opportunity. While management intends to seek business combination(s) with entities having established operating histories, there can be no assurance that we will be successful in locating candidates meeting such criteria. In the event we complete a business combination, of which there can be no assurance, the success of our operations may be dependent upon management of the successor firm or venture partner firm and numerous other factors beyond our control.

There is a Scarcity of and Competition for Business Opportunities and Combinations.

We are and will continue to be an insignificant participant in the business of seeking mergers with, joint ventures with and acquisitions of small private and public entities. A large number of established and well-financed entities, including venture capital firms, are active in mergers and acquisitions of companies which may be desirable target candidates for us. Nearly all such entities have significantly greater financial resources, technical expertise and managerial capabilities than we do and, consequently, we will be at a competitive disadvantage in identifying possible business opportunities and successfully completing a business combination. Moreover, we will also compete in seeking merger or acquisition candidates with numerous other small public companies.

We have No Agreement for Business Combination or Other Transaction. We Have No Standards for Business Combination.

We have no arrangement, agreement or understanding with respect to engaging in a merger with, joint venture with or acquisition of, a private or public entity. We cannot give any assurance that we will be successful in identifying and evaluating suitable business opportunities or in concluding a business combination. We have not identified any particular industry or specific business within an industry for evaluation and cannot give any assurance that we will be able to negotiate a business combination on terms favorable to us. We have not established a specific length of operating history or a specified level of earnings, assets, net worth or other criteria which it will require a target business opportunity to have achieved, and without which we would not consider a business combination in any form with such business opportunity. Accordingly, we may enter into a business combination with a business opportunity having no significant operating history, losses, limited or no potential for earnings, limited assets, negative net worth or other negative characteristics.

Our Management will Retain Control But Work Part-time.

While seeking a business combination, management anticipates devoting up to twenty hours per month to our business. None of our officers has entered into a written employment agreement with us and none is expected to do so in the foreseeable future. We have not obtained key man life insurance on any of its officers or directors. Notwithstanding the combined limited experience and time commitment of management, loss of the services of any of these individuals would adversely affect development of our business and its likelihood of continuing operations.

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Our Officers and Directors May Have Conflicts of Interest.

Our officers and directors will participate in business ventures which could be deemed to compete directly with us. Additional conflicts of interest and non-arms length transactions may also arise in the future in the event our officers or directors are involved in the management of any firm with which we transacts business. Management has adopted a policy that we will not seek a merger with, or acquisition of, any entity in which management serve as officers, directors or partners, or in which they or their family members own or hold any ownership interest.

Reporting Requirements May Delay or Preclude Acquisition.

Sections 13 and 15(d) of the Securities Exchange Act of 1934 (the "Exchange Act") require companies subject thereto to provide certain information about significant acquisitions, including certified financial statements for the company acquired, covering one, two, or three years, depending on the relative size of the acquisition. The time and additional costs that may be incurred by some target entities to prepare such statements may significantly delay or essentially preclude consummation of an otherwise desirable acquisition by us. Acquisition prospects that do not have or are unable to obtain the required audited statements may not be appropriate for acquisition so long as the reporting requirements of the 1934 Act are applicable.

We Will Lack Market Research and Marketing Organization.

We have neither conducted, nor have others made available to it, results of market research indicating that market demand exists for the transactions contemplated by us. Moreover, we do not have, and do not plan to establish, a marketing organization. Even in the event demand is identified for a merger or acquisition contemplated by us, we cannot give any assurance that we will be successful in completing any such business combination.

We Will Lack Diversification.

Our proposed operations, even if successful, will in all likelihood result in our engaging in a business combination with a business opportunity. Consequently, our activities may be limited to those engaged in by business opportunities which we merge with or acquire. Our inability to diversify our activities into a number of areas may subject us to economic fluctuations within a particular business or industry and therefore increase the risks associated with our operations.

We May be Subject to Regulation as a Holding Company.

Although we will be subject to regulation under the Securities Exchange Act of 1934, we believe we will not be subject to regulation under the Investment Company Act of 1940, because will not be engaged in the business of investing or trading in securities. In the event we engage in business combinations which result in holding passive investment interests in a number of entities, we could be subject to regulation under the Investment Company Act of 1940. In such event, we would be required to register as an investment company and could be expected to incur significant registration and compliance costs. We have obtained no formal determination from the Securities and Exchange Commission as to our status under the Investment Company Act of 1940 and, consequently, any violation of such Act would subject us to material adverse consequences.

We Will Have a Probable Change in Control and Management.

A business combination involving the issuance of our Common Shares will, in all likelihood, result in shareholders of a private company obtaining a controlling interest in us. Any such business combination may require our management to sell or transfer all or a portion of the Common Shares held by them, or resign as members of the Board of Directors. The resulting change in our control could result in removal of one or more of our present officers and directors and a corresponding reduction in or elimination of their participation in our future affairs.

Reduction of Percentage Share Ownership Following a Business Combination Will Affect Voting Control.

Our primary plan of operation is based upon a business combination with a private concern which, in all likelihood, would result in our issuing securities to shareholders of any such private company. The issuance of previously authorized and unissued Common Shares would result in reduction in percentage of shares owned by our present and prospective shareholders and may result in a change in our voting control or management.

We Will Have Disadvantages as a Blank Check Company.

We may enter into a business combination with an entity that desires to establish a public trading market for its shares. A business opportunity may attempt to avoid what it deems to be adverse consequences of undertaking its own public offering by seeking a business combination with us. Such consequences may include, but are not limited to, time delays of the registration process, significant expenses to be incurred in such an offering, loss of voting control to public shareholders and the inability or unwillingness to comply with various federal and state laws enacted for the protection of investors.

Federal and State Tax Consequences Will be a Major Considerations in any Business Combination We May Undertake.

Currently, business combinations may be structured so as to result in tax-free treatment to both companies, pursuant to various federal and state tax provisions. We intend to structure any business combination so as to minimize the federal and state tax consequences to both us and the target entity; however, we cannot give any assurance that such business combination will meet the statutory requirements of a tax-free reorganization or that the parties will obtain the intended tax-free treatment upon a transfer of stock or assets. A non-qualifying reorganization could result in the imposition of both federal and state taxes which may have an adverse effect on both parties to the transaction.

The Requirement of Audited Financial Statements May Disqualify Business Opportunities.

We believe that any potential business opportunity must provide audited financial statements for review, for the protection of all parties to the business combination. One or more attractive business opportunities may choose to forego the possibility of a business combination with us, rather than incur the expenses associated with preparing audited financial statements.

We will Depend on Key Personnel to Control Our Business and Our Business May Suffer if They are Not Retained

We are not sure that we will be able to retain our employees or to identify or rehire additional people. The need for people is particularly important in light of the anticipated demands of future growth and the competition of the interactive gaming industry. Our inability to attract, hire or retain good people could have a bad effect on us. We are highly dependent on our key employees, including technical, sales, marketing, information systems, financial and executive personnel due to our new products and the new markets and new sales people we have recently hired. Therefore, our success depends upon our ability to train and retain these people and to identify, hire and retain additional people as the need arises. Competition for these people is substantial.

Our Charter Contains Certain Anti-Takeover Provisions Prevent Changes in Management.

Certain provisions of our Certificate of Incorporation and Bylaws and of the Delaware General Corporation Law could delay or impede the removal of incumbent directors, make more difficult a merger, tender offer or proxy contest involving our company, and could discourage you or others from attempting to acquire control of our company, even if events would be beneficial to the interests of some or all of our stockholders. We currently have 20,000,000 shares of common stock authorized and only approximately 1,500,000 shares are currently outstanding. We will have the ability to issue substantially more shares than are currently outstanding, thereby changing the control of the current stockholders' voting power. We are also subject to the provisions of Section 203 of the Delaware General Corporation Law. In general, Section 203 prohibits a publicly held Delaware corporation from engaging in a "business combination" with an "interested stockholder" for a period of three years after the date of the transaction in which the person became an "interested stockholder," unless conditions are met.

We Have No Current Market For Our Stock.

Prior to this offering, there has been no public market for the common stock trading on electronic bulletin board. We are not sure that a public trading market for the common stock will develop or continue after this offering, or that the public offering price will correspond to the price at which the common stock will trade subsequent to this offering. The stock market has experienced price and volume fluctuations that have particularly affected the stocks of technology companies, resulting in changes in the market prices of stocks of many companies that may not have been directly related to the operating performance of those companies. Such broad market fluctuations may adversely affect the market price of the common stock following this offering. In addition, the market price of the common stock following this offering may be highly volatile. Factors as variations in our interim financial results, comments by securities analysts, announcements of technological innovations or new products by us or its competitors, changing market conditions in the industry, changing government regulations, developments concerning our proprietary rights or litigation, many of which are beyond our control, may have a bad effect on the market price of the common stock.

Shares Eligible for Future Sale Could Depress the Price of Our Shares

Sales of a substantial number of shares of common stock in the public market following this offering, or the perception that sales could occur, could make the market price of the common stock prevailing from time to time go down and could impair our future ability to raise capital through a sale of our stock. Upon completion of this registration, there will be 1,500,000 shares of common stock outstanding, 1,500,000 of which will be freely tradable without restriction.

We Will Not Pay a Cash Dividend in the Near Future.

We have never declared or paid any cash dividends on its capital stock and do not anticipate paying cash dividends in the foreseeable future.

Control by Officers, Directors and Existing Shareholders Prevents Changes in Management.

Currently, the directors as a group have the right to vote a majority of the outstanding shares of common stock. This small group will control the operations of our company and make it very hard to elect other management for us. As a result, the present officers, directors and shareholders will continue to control our operations, including the election of directors and, except as otherwise provided by law, other matters submitted to a vote of shareholders, including a merger, consolidation or other important matters.

We Provide Indemnification of Officers and Directors and It May be Difficult to Sue Them.

The Delaware Statutes permit a corporation to indemnify persons including officers and directors who are or are threatened to be made parties to any threatened, pending or completed action, suit or proceeding, against all expenses including attorneys' fees actually and reasonably incurred by, or imposed upon, him in connection with the defense of action, suit or proceeding by reason of his being or having been a director or officer, except where he has been adjudged by a court of competent jurisdiction and after exhaustion of all appeals to be liable for gross negligence or willful misconduct in the performance of duty. Our Bylaws provide that we shall indemnify our officers and directors to the extent permitted by the Delaware law and thereby limit the actions that may be taken by you against the officers and directors.

We Make Estimates of Our Future In Forward-Looking Statements.

The statements contained in this prospectus that are not historical fact are "forward-looking statements," which can be identified by the use of forward-looking terminology as "believes," "expects," "may," "will," "should," or "anticipates," the negatives thereof or other variations thereon or comparable terminology, and include statements as to the intent, belief or current our expectations with respect to the future operations, performance or position. These forward-looking statements are predictions. We cannot assure you that the future results indicated, whether expressed or implied, will be achieved. While sometimes presented with numerical specificity, these forward-looking statements are based upon a variety of assumptions relating to our business, which, although considered reasonable by us, may not be realized. Because of the number and range of the assumptions underlying our

forward-looking statements, many of which are subject to significant uncertainties and contingencies beyond our reasonable control, some of the assumptions inevitably will not materialize and unanticipated events and circumstances may occur subsequent to the date of this prospectus. These forward-looking statements are based on current information and expectation, and we assume no obligation to update. Therefore, our actual experience and results achieved during the period covered by any particular forward-looking statement may differ substantially from those anticipated. Consequently, the inclusion of forward-looking statements should not be regarded as a representation by us or any other person that these estimates will be realized, and actual results may vary materially. We can not assure that any of these expectations will be realized or that any of the forward-looking statements contained herein will prove to be accurate.

Use Of Proceeds

We will not receive any of the proceeds from the sale of shares by the selling stockholders.

Price Range Of Common Stock

Since our formation, our common stock has not traded on any public market. We do anticipate that our stock will trade on the electric bulletin board in the near future under the proposed trading symbol BFCC.

As of September 8, 1999, there were approximately 30 Holders of record of our common stock.

Dividend Policy

We have never declared or paid any cash dividends on our stock and do not anticipate paying cash dividends in the foreseeable future. The payment of cash dividends, if any, in the future will be at the sole discretion of the Board of Directors.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The Year 2000 Computer Problem May Cause a Disruption in Our Computers

We have fully investigated the application of any Year 2000 disruptions or complications in the operation of our business. However, to the extent that our business and the business of our customers depends on the use of electricity and telephone lines, we are unable to measure the uncertainties with these resources and do not have the resources to supply alternative supplies. In the event of a stoppage of either electrical service or telephone service, our business would completely stop and we would be forced to stop operating shortly after disruptions.

Inflation

In our opinion, inflation has not had an effect on our results of operations.

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OUR BUSINESS

Our purpose is to seek, investigate and, if such investigation warrants, acquire an interest in business opportunities presented to it by persons or firms who or which desire to seek the perceived advantages of an Exchange Act registered corporation. We will not restrict its search to any specific business, industry, or geographical location and we may participate in a business venture of virtually any kind or nature. This discussion of the proposed business is purposefully general and is not meant to be restrictive of our virtually unlimited discretion to search for and enter into potential business opportunities. We anticipate that we may be able to participate in only one potential business venture because we have nominal assets and limited financial resources. This lack of diversification should be considered a substantial risk to our shareholders because it will not permit us to offset potential losses from one venture against gains from another.

We may seek a business opportunity with entities which have recently commenced operations, or which wish to utilize the public marketplace in order to raise additional capital in order to expand into new products or markets, to develop a new product or service, or for other corporate purposes. We may acquire assets and establish wholly owned subsidiaries in various businesses or acquire existing businesses as subsidiaries.

We anticipate that the selection of a business opportunity in which to participate will be complex and extremely risky. Due to general economic conditions, rapid technological advances being made in some industries and shortages of available capital, we believe that there are numerous firms seeking the perceived benefits of a publicly registered corporation. Such perceived benefits may include facilitating or improving the terms on which additional equity financing may be sought, providing liquidity for incentive stock options or similar benefits to key employees, providing liquidity (subject to restrictions of applicable statutes) for all shareholders and other factors. Potentially, available business opportunities may occur in many different industries and at various stages of development, all of which will make the task of comparative investigation and analysis of such business opportunities extremely difficult and complex.

We have, and will continue to have, no capital with which to provide the owners of business opportunities with any significant cash or other assets. However, we believe we will be able to offer owners of acquisition candidates the opportunity to acquire a controlling ownership interest in a publicly registered company without incurring the cost and time required to conduct an initial public offering. The owners of the business opportunities will, however, incur significant legal and accounting costs in connection with acquisition of a business opportunity, including the costs of preparing Form 8-K's, 10-K's or 10-KSB's, agreements and related reports and documents. The Securities Exchange Act of 1934 (the "34 Act") specifically requires that any merger or acquisition candidate comply with all applicable reporting requirements, which include providing audited financial statements to be included within the numerous filings relevant to complying with the 34 Act. Nevertheless, our officers and directors have not conducted market research and are not aware of statistical data which would support the perceived benefits of a merger or acquisition transaction for the owners of a business opportunity.

The analysis of new business opportunities will be undertaken by, or under the supervision of, our officers and directors, none of whom is a professional business analyst. We intend to concentrate on identifying preliminary prospective business opportunities which may be brought to our attention through present associations of our officers and directors, or by our shareholders. In analyzing prospective business opportunities, we will consider such matters as the available technical, financial and managerial resources; working capital and other financial requirements; history of operations, if any; prospects for the future; nature of present and expected competition; the quality and experience of management services which may be available and the depth of that management; the potential for further research, development, or exploration; specific risk factors not now foreseeable but which then may be anticipated to impact our proposed activities; the potential for growth or expansion; the potential for profit; the perceived public recognition of acceptance of products, services, or trades; name identification; and other relevant factors. To the extent possible, we intend to utilize written reports and personal investigation to evaluate the above factors. We will not acquire or merge with any company for which audited financial statements cannot be obtained within a reasonable period of time after closing of the proposed transaction.

It is not anticipated that any outside consultants or advisors will be utilized by us to effectuate our business purposes described herein. However, if we do retain such an outside consultant or advisor, we will review such consultant or advisor's credentials as well as his or her experience and reputation in providing advice in implementing our business plan, which services will be limited to analysis of a prospective merger or acquisition candidate to assist management in evaluating a particular candidate and any cash fee earned by such party will need to be paid by the prospective merger/acquisition candidate, as we have no cash assets with which to pay such obligation. There have been no contracts or agreements with any outside consultants and none are anticipated in the future.

We will not restrict our search for any specific kind of firms, but may acquire a venture which is in its preliminary or development stage, which is already in operation, or in essentially any stage of its corporate life. It is impossible to predict at this time the status of any business in which we may become engaged, in that such business may need to seek additional capital, may desire to have its shares publicly traded, or may seek other perceived advantages which we may offer. However, we do not intend to obtain funds in one or more private placements to finance the operation of any acquired business opportunity until such time as we have successfully consummated such a merger or acquisition.

It is anticipated that we will incur nominal expenses in the implementation of its business plan described herein. Because we have no capital with which to pay these anticipated expenses, present stockholders will pay these charges with their personal funds, as interest free loans to us. These stockholders have agreed among themselves that the repayment of any loans made on our behalf will not impede, or be made conditional in any manner, to consummation of a proposed transaction.

In implementing a structure for a particular business acquisition, we may become a party to a merger, consolidation, reorganization, joint venture, or licensing agreement with another corporation or entity. It may also acquire stock or assets of an existing business. On the consummation of a transaction, it is probable that our present management and shareholders will no longer be in control of us. In addition, our directors may, as part of the terms of the

acquisition transaction, resign and be replaced by new directors without a vote of our shareholders or may sell their stock in us. Any terms of sale of the shares presently held by our officers and/or directors will be also afforded to all other shareholders on similar terms and conditions. Any and all such sales will only be made in compliance with the securities laws of the United States and any applicable state.

It is anticipated that any securities issued in any such reorganization would be issued in reliance upon exemption from registration under applicable federal and state securities laws. In some circumstances, however, as a negotiated element of its transaction, we may agree to register all or a part of such securities immediately after the transaction is consummated or at specified times thereafter. If such registration occurs, of which there can be no assurance, it will be undertaken by the surviving entity after we have successfully consummated a merger or acquisition and we are no longer considered a "shell" company. Until such time as this occurs, we will not attempt to register any additional securities. The issuance of substantial additional securities and their potential sale into any trading market which may develop in our securities may have a depressive effect on the value of our securities in the future, if such a market develops, of which there is no assurance. While the actual terms of a transaction to which we may be a party cannot be predicted, it may be expected that the parties to the business transaction will find it desirable to avoid the creation of a taxable event and thereby structure the acquisition in a so-called "tax-free" reorganization under Sections 368(a)(1) or 351 of the Internal Revenue Code (the "Code"). In order to obtain tax-free treatment under the Code, it may be necessary for the owners of the acquired business to own 80% or more of the voting stock of the surviving entity. In such event, our shareholders, would retain less than 20% of the issued and outstanding shares of the surviving entity, which would result in significant dilution in the equity of such shareholders.

As part of our investigation, our officers and directors will meet personally with management and key personnel, may visit and inspect material facilities, obtain independent analysis of verification of certain information provided, check references of management and key personnel, and take other reasonable investigative measures, to the extent of our limited financial resources and management expertise. The manner in which we participate in an opportunity will depend on the nature of the opportunity, the respective needs and desires of us and other parties, the management of the opportunity and the relative negotiation strength of us and such other management.

With respect to any merger or acquisition, negotiations with target company management is expected to focus on our percentage which the target company shareholders would acquire in exchange for all of their shareholdings in the target company. Depending upon, among other things, the target company's assets and liabilities, our shareholders will in all likelihood hold a substantially lesser percentage ownership interest in us following any merger or acquisition. The percentage ownership may be subject to significant reduction in the event we acquire a target company with substantial assets. Any merger or acquisition effected by us can be expected to have a significant dilutive effect on the percentage of shares held by our pre-merger shareholders.

We will participate in a business opportunity only after the negotiation and execution of appropriate written agreements. Although the terms of such agreements cannot be predicted, generally such agreements will require some specific representations and warranties by all of the parties thereto, will specify certain events of default, will detail the terms of closing and the conditions which must be satisfied by each of the parties prior to and after such closing, will outline the manner of bearing costs, including costs associated with our attorneys and accountants, will set forth remedies on default and will include miscellaneous other terms.

As stated herein above, we will not acquire or merge with any entity which cannot provide independent audited financial statements within a reasonable period of time after closing of the proposed transaction. We are subject to all of the reporting requirements included in the 34 Act. Included in these requirements is the affirmative duty of the Company to file independent audited financial statements as part of its Form 8-K to be filed with the Securities and Exchange Commission upon consummation of a merger or acquisition, as well as our audited financial statements included in our annual report on Form 10-K (or 10-KSB, as applicable). If such audited financial statements are not available at closing, or within time parameters necessary to insure our compliance with the requirements of the 34 Act, or if the audited financial statements provided do not conform to the representations made by the candidate to be acquired in the closing documents, the closing documents will provide that the proposed transaction will be voidable, at our discretion. If such transaction is voided, the agreement will also contain a provision providing for the acquisition entity to reimburse us for all costs associated with the proposed transaction.

MANAGEMENT

DIRECTORS AND EXECUTIVE OFFICERS

Our directors and executive officers and their positions with us are set forth below.

NAME	AGE	POSITION
J. Rockwell Smith	58	Chairman of the Board
Edward Cowle	43	President, Chief Executive Officer, Principal Financial Officer and Director
Geoffery Williams	29	Director

J. Rockwell Smith has been President and Director of the Company since its inception in 1999. From 1977 to 1989, Mr. Smith owned and operated his own construction company in Park City, Utah, Rocky Smith Construction, which supervised construction projects in the Park City resort community. From 1990 to the present, Mr. Smith has been employed as a driver by the Park City Transportation Company. Mr. Smith studied engineering at Seattle University and the University of Washington.

Edward Cowle, has been a major stockholder in Highland Capital Group and in that capacity has acted as a private investor in arranging numerous financial transactions for private and public companies from 1994 to the present. Before his involvement with Highland Capital Group, Mr. Cowle was a Senior Vice President of Paine Webber, Inc. and held a Series 7 and 63 securities license from 1992 to 1994. Prior to Paine Webber, Mr. Cowle was employed by Bear Sterns & Co. and held the same licenses from 1991 to 1992. From 1983 to 1991, Mr. Cowle was self employed as a private investor who arranged financing for private and public companies. From 1980 to 1983, Mr. Cowle was employed as a stockbroker by V.A.S. Unified. Mr. Cowle is a graduate of Vermont Law School and Fairleigh Dickenson University.

Geoffery Williams, is Vice President of Williams Investment Company and has been employed by the firm since 1994. Mr. Williams, the son of the founder of Williams Investment Company, Deworth Williams, and has studied at several universities including the Sorbonne in Paris, France.

EXECUTIVE COMPENSATION

None of the Officers or Directors will receive payment for services until after the completion of any business combination.

LONG-TERM INCENTIVE AND PENSION PLANS

We do not have any long-term incentive or defined benefit pension plans.

OTHER

No director or executive officer is involved in any material legal proceeding in which he is suing us or he will receive a benefit from the legal proceedings.

EMPLOYMENT AGREEMENTS

We currently have no employment agreements with any person or entity.

INDEMNIFICATION OF DIRECTORS AND OFFICERS

Our Charter and Bylaws provide that we shall indemnify all directors and officers to the full extent permitted by the Delaware Corporation Law. Under provisions, any director or officer who, in person's capacity as , is made or threatened to be made a party to any suit or proceeding, may be indemnified if the Board determines director or officer acted in good faith and in a manner director reasonably believed to be in or not opposed to our best interest. The Charter, Bylaws, and the Delaware Corporation Law further provide that indemnification is not exclusive of any other rights to which individuals may be entitled under the Charter, the Bylaws, any agreement, any vote of stockholders or disinterested directors, or otherwise.

We have power to purchase and maintain insurance on behalf of any person who is or was our director, officer, employee, or agent, or is or was serving at our request as a director, officer, employee or agent of another corporation, partnership, joint venture, trust, or other enterprise against any expense, liability, or loss incurred by person in any capacity or arising out of his status as , whether or not we would have the power to indemnify person against liability under Delaware law.

Security Ownership Of Certain Beneficial Owners And Management

The following table sets forth, as of September 8, 1999, information regarding the beneficial ownership of our common stock by each person we know to own five percent or more of the outstanding shares, by each of the directors and officers, and by the directors and officers as a group. As of September 8, 1999, there were outstanding 1,500,000 shares of our common stock.

Beneficial ownership has been determined in accordance with Rule 13d-3 of the Securities Exchange Act of 1934. Generally, a person is deemed to be the beneficial owner of a security if he has the right to acquire voting or investment power within 60 days.

Unless otherwise indicated, all addresses are at our office at 2295 Corporate Boulevard, Suite 140, Boca Raton, Florida 33431.

Name and Address Of Beneficial Owner -----	Amount of Beneficial Ownership -----	Percent of Class -----
J. Rockwell Smith	600,000	40.0%
Edward Cowle	600,000	40.0%
Geoffery Williams	284,000	18.9%
All Officers and Directors as a Group (3 persons)	1,484,000	98.9%

DESCRIPTION OF CAPITAL STOCK

We have an authorized capital of 20,000,000 shares of common stock, par value \$0.00001 per share, and 20,000,000 shares of Preferred stock, par value \$0.00001 per share. As of September 8, 1999, 1,500,000 shares of common stock were outstanding, held of record by 30 persons.

Common Stock

The holders of common stock are entitled to one vote per share on all matters voted on by stockholders, including the election of directors. Except as otherwise required by law, the holders of common stock exclusively possess all voting power. The holders of common stock are entitled to dividends as may be declared from time to time by the Board from funds available for distribution to holders. No holder of common stock has any preemptive right to subscribe to any securities of ours of any kind or class or any cumulative voting rights. The outstanding shares of common stock are, and the shares, upon issuance and sale as contemplated will be, duly authorized, validly issued, fully paid and nonassessable.

Registration Rights

Following this offering, no shareholders of our common stock will have rights to register those shares for sale to the public under the Securities Act of 1933, as amended (the "Securities Act").

Certain Provisions of our Charter and Bylaws and of Delaware Law

General

Our Charter and Bylaws contain provisions that could make difficult the acquisition of control of us by means of a tender offer, open market purchases, proxy fight or otherwise. These provisions may discourage types of coercive takeover practices and inadequate takeover bids and encourage persons seeking to acquire control of us first to negotiate with us. We believe that the benefits of its potential ability to negotiate with the proponent of an unfriendly or unsolicited proposal to take over or restructure us outweigh the disadvantages of discouraging proposals because, among other things, negotiation of proposals could result in an improvement of their terms.

Our Certificate of Incorporation and By-laws contain provisions which may deter, discourage, or make more difficult the assumption of control of us by another corporation or person through a tender offer, merger, proxy contest or similar transaction or series of transactions. These provisions include an unusually large number of authorized shares of common stock (20,000,000). The overall effect of these provisions may be to deter a future tender offer or other takeover attempt that some shareholders might view to be in their best interest as the offer might include a premium over the market price of our capital stock at the time. In addition, these provisions may have the effect of assisting our current management in retaining its position and place it in a better position to resist changes which some stockholders may want it to make if dissatisfied with the conduct of our business.

Set forth below is a summary of provisions in the Charter and Bylaws.

Delaware General Corporation Law

We are subject to the provisions of Section 203 of the Delaware Corporation Law. Section 203 provides, with exceptions, that a Delaware corporation may not engage in any of a broad range of business combinations with a person or affiliate or associate of person who is an "interested stockholder" for a period of three years from the date person became an interested stockholder unless

the transaction resulting in a person's becoming an interested stockholder, or the business combination, is approved by the board of directors of the corporation before the person becomes an interested stockholder the interested stockholder acquires 85% or more of the outstanding voting stock of the corporation in the same transaction which makes it an interested stockholder (excluding employee stock plans) or on or after the date the person becomes an interested stockholder, the business combination is approved by the corporation's board of directors and by the holders of at least 66 2/3% of the corporation's outstanding voting stock at an annual or special meeting, excluding shares owned by the interested stockholder.

An "interested stockholder" is defined as any person that is (x) the owner of 15% or more of the outstanding voting stock of the corporation or (y) an affiliate or associate of the corporation and was the owner of 15% or more of the outstanding voting stock of the corporation at any time within the three year-period immediately prior to the date on which it is sought to be determined whether person is an interested stockholder.

Limitations on Directors' Liability

The Charter contains provisions to

* eliminate the personal liability of its directors for monetary damages resulting from breaches of their fiduciary duty (other than breaches of the duty of loyalty, acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, violations under Section 174 of the Delaware Corporation Law or for any transaction from which the director derived an improper personal benefit)

* indemnify its directors and officers to the fullest extent permitted by

Section 145 of the Delaware Corporation Law, including circumstances in which indemnification is otherwise discretionary. Insofar as indemnification for liabilities arising under the Securities Act may be permitted to our directors, officers and controlling persons, we have been advised that, in the opinion of the Commission, indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. We believe that these provisions are necessary to attract and retain qualified persons as directors and officers.

Transfer Agent

The Transfer Agent and Registrar for the common stock is Interstate Stock Transfer & Trust Company, Salt Lake City, Utah.

Selling Stockholders

The selling stockholders either received their stock as part of the Original capital contribution or as consideration for services performed for us.

The following table contains the number of shares of common stock beneficially owned by the selling stockholders as of September 8, 1999 the number of shares of common stock to be offered for resale by the selling stockholders the number and percentage of shares of common stock to be beneficially owned by the selling stockholders after completion of the offering.

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Name	No. of Shares of Common Stock Beneficially Owned and Offered	Percentage of Shares beneficially owned
J. Rockwell Smith	600,000	40%
Edward Cowle	600,000	40%
Geoffery Williams	284,000	18.9%
Behan, Tom	400	*
Benson, Brett	400	*
Dansby, Robert	400	*
Dell, Jill	400	*
Dempsey, Bob	400	*
Griffin, Don	400	*
Juliano, Jo	400	*
Juliano, John S.	400	*
Kelly, Rose Mary	400	*
Mancini, Robyn	400	*
Miller, Dale	400	*
Miller, Dave	400	*
Miller, Jean	400	*
Ott, Bernadette	400	*
Patterson, Janis	400	*
Price, John	400	*
Ruzicka, Andrea	400	*
Ruzicka, Jim	400	*
Smith, Rocky	400	*
Snow, Jeannnie	400	*
Snow, Michelle	400	*
Snow, Ron	400	*
Walker, Tom	400	*
Walter, Sharon	400	*
Wells, Pete	400	*
Wheeler, Haley	400	*
Wheeler, Scott	400	*
Wheeler, Tonya	400	*
Wilkins, Laura	400	*
Wilkins, Sandra	400	*
Williams, Dave	400	*
Williams, Nate	400	*
Winderman, Harry	3,000	*

* Less than 1%

We can not be sure that the selling stockholders will opt to sell any of the shares of common stock offered. To the extent required

the specific shares of common stock beneficially owned by selling stockholders
the public offering price of the shares to be sold the names of any agent, dealer or underwriter employed by selling stockholders in connection
with any sale any applicable commission or discount with respect to each offer will be set forth in an accompanying prospectus supplement.

THE SHARES COVERED BY THIS PROSPECTUS MAY BE SOLD FROM TIME TO TIME SO LONG AS THIS PROSPECTUS REMAINS IN EFFECT; PROVIDED, HOWEVER, THAT THE SELLING STOCKHOLDERS ARE FIRST REQUIRED TO CONTACT OUR CORPORATE SECRETARY TO CONFIRM THAT THIS PROSPECTUS IS IN EFFECT. THE SELLING STOCKHOLDERS EXPECT TO SELL THE SHARES AT PRICES THEN ATTAINABLE, LESS ORDINARY BROKERS' COMMISSIONS AND DEALERS' DISCOUNTS AS APPLICABLE.

SELLING STOCKHOLDERS AND ANY BROKER OR DEALER TO OR THROUGH WHOM ANY OF THE SHARES ARE SOLD MAY BE DEEMED TO BE UNDERWRITERS WITHIN THE MEANING OF THE SECURITIES ACT OF 1933 WITH RESPECT TO THE COMMON STOCK OFFERED AND ANY PROFITS REALIZED BY THE SELLING STOCKHOLDERS OR BROKERS OR DEALERS MAY BE DEEMED TO BE UNDERWRITING COMMISSIONS. BROKERS' COMMISSIONS AND DEALERS' DISCOUNTS, TAXES AND OTHER SELLING EXPENSES TO BE BORNE BY THE SELLING STOCKHOLDERS ARE NOT EXPECTED TO EXCEED NORMAL SELLING EXPENSES FOR SALES OVER-THE-COUNTER OR OTHERWISE, AS THE CASE MAY BE. THE REGISTRATION OF THE SHARES UNDER THE SECURITIES ACT OF 1933 SHALL NOT BE DEEMED AN ADMISSION BY THE SELLING STOCKHOLDERS OR US THAT THE SELLING STOCKHOLDERS ARE UNDERWRITERS FOR PURPOSES OF THE SECURITIES ACT OF 1933 OF ANY SHARES OFFERED UNDER THIS PROSPECTUS.

PLAN OF DISTRIBUTION

This prospectus covers 1,500,000 of our common stock. All of the shares offered are being sold by the selling stockholders. The Securities covered by this prospectus may be sold under Rule 144 instead of under this prospectus. We will realize no proceeds from the sale of the shares by the selling stockholders.

The distribution of the shares by the selling stockholders is not subject to any underwriting agreement. The selling stockholders may sell the shares offered from time to time in transactions on one or more exchanges, in the over-the-counter market, in negotiated transactions, or a combination of methods of sale, at fixed prices which may be changed, at market prices prevailing at the time of sale, at prices relating to prevailing market prices or at negotiated prices. In addition, from time to time the selling stockholders may engage in short sales, short sales against the box, puts and calls and other transactions in our securities or derivatives thereof, and may sell and deliver the shares in connection therewith.

From time to time the selling stockholders may pledge their shares with their brokers. Upon a default by the selling stockholders, the broker may offer and sell the pledge shares.

The selling stockholders' sales may be effected by selling the shares to or through broker-dealers, and broker-dealer may receive compensation in the form of discounts, concessions or commissions from the selling stockholders and/or the purchasers of the shares for whom broker-dealers may act as agents or to whom they sell as principals, or both (which compensation as to a particular broker-dealer might be in excess of the customary commissions). The selling stockholders and any broker-dealers that participate with the selling stockholders in the distribution of the shares may be deemed to be underwriters within the meaning of Section 2(a) (11) of the Securities Act and any commissions received by them and any profit on the resale of the shares may be deemed to be underwriting commissions or discounts under the Securities Act. The selling stockholders will pay any transaction costs associated with effecting any sales that occur.

In order to comply with the securities laws of states, if applicable, the shares will be sold in jurisdictions only through registered or licensed brokers or dealers. In addition, in states the shares may not be sold unless they have been registered or qualified for sale in the applicable state or an exemption from the registration or qualification requirement is available and is complied with by us and the selling stockholders.

Any broker-dealer acquiring common stock offered may sell securities either directly, in its normal market-making activities, through or to other brokers on a principal or agency basis or to its customers. Any sales may be at prices then prevailing on Nasdaq, at prices related to prevailing market prices or at negotiated prices to its customers or a combination of methods. In addition and without limiting the foregoing, the selling stockholders will be subject to applicable provisions of Regulation M, which may limit the timing of the purchases and sales of shares of common stock by the selling stockholders.

The selling stockholders is not restricted as to the price or prices at which it may sell its shares. Sales of these shares may have an adverse effect on market price of common stock. Moreover, the selling stockholders is not restricted as to the number of shares that may be sold at any time, and it is possible that a significant number of shares could be sold at the same time which may also have an adverse effect on the market price of our common stock.

We have agreed to pay all fees and expenses incident to the registration of the shares, except selling commissions and fees and expenses of counsel or any other professionals or other advisors, if any, to the selling stockholders.

This prospectus also may be used, with our consent, by donees or other transferees of the selling of the selling stockholders, or by other persons acquiring the common stock under circumstances requiring or making desirable the use of this prospectus for the offer and sale of shares.

LEGAL MATTERS

The validity of the shares will be passed upon for us by its counsel, Harry Winderman, Esq., Boca Raton, Florida.

EXPERTS

The financial statement of Big Flash Corporation at September 15, 1999 appearing in this registration statement has been audited by Jack F. Burke, Jr., our independent auditor.

NO DEALER, SALESMAN OR OTHER PERSON HAS BEEN GIVEN ANY INFORMATION OR TO MAKE ANY REPRESENTATIONS OTHER THAN THE INFORMATION CONTAINED OR INCORPORATED IN THIS PROSPECTUS AND, IF GIVEN OR MADE, SUCH INFORMATION OR REPRESENTATIONS MUST NOT BE RELIED UPON AS HAVING BEEN AUTHORIZED BY US, BY THE SELLING STOCKHOLDERS OR BY ANY OTHER PERSON. NEITHER THE DELIVERY OF THIS PROSPECTUS NOR ANY SALE MADE HEREUNDER SHALL UNDER ANY CIRCUMSTANCES CREATE AN IMPLICATION THAT THERE HAS BEEN NO CHANGE IN OUR AFFAIRS SINCE THE DATE HEREOF. THIS PROSPECTUS DOES NOT CONSTITUTE AN OFFER TO SELL OR A SOLICITATION OF AN OFFER TO BUY ANY SECURITIES OTHER THAN THE SHARES DESCRIBED IN THIS PROSPECTUS OR AN OFFER TO SELL OR SOLICITATION OF AN OFFER TO BUY SUCH SHARES IN ANY CIRCUMSTANCES IN WHICH SUCH OFFER OR SOLICITATION IS UNLAWFUL.

WHERE YOU CAN FIND MORE INFORMATION

We are subject to the informational requirements of the Securities Exchange Act of 1934, as amended and, we will file reports, proxy statements and other information with the Securities and Exchange Commission. These reports, proxy statements and other information can be inspected and copied at the public reference facilities maintained by the Securities Exchange Commission at Room 1024, Judiciary Plaza, 450 Fifth Street, N.W., Washington, D.C. 20549 as well as at the following regional offices: 7 World Trade Center, Suite 1300, New York, New York 10048, and 500 West Madison Street, Suite 1400, Chicago, Illinois 60606-2511 upon payment of the fees prescribed by the Securities Exchange Commission. This material may also be viewed on the internet at <http://www.sec.gov>.

We have also filed with the Securities Exchange Commission a Form SB-2 registration statement under the Securities Act of 1934 with respect to the shares offered by the selling stockholders listed in this prospectus. This prospectus does not contain all of the information set forth in the registration statement, parts of which are omitted to comply with the rules and regulations of the Securities Exchange Commission. For further information, please see the registration statement.

BIG FLASH CORPORATION INDEX TO FINANCIAL STATEMENT

Independent Auditor's Report
Balance Sheet as of September 15, 1999 Statement of Operations
Statement of Stockholders' Equity
Statement of Cash Flows

Notes to the Financial Statements

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**BIG FLASH CORPORATION
A DEVELOPMENT STAGE COMPANY
NOTES TO FINANCIAL STATEMENT
SEPTEMBER 15, 1999**

**JACK F. BURKE, JR.
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 15728
HATTIESBURG, MS. 39404**

REPORT OF INDEPENDENT AUDITOR

The Board of Directors
Big Flash Corporation
Salt Lake City, Utah

I have audited the accompanying balance sheet of Big Flash Corporation (A Development Stage Company) as of September 15, 1999 and the related statements of operations, stockholders' equity and cash flows for seven days then ended. These financial statements are the responsibility of Big Flash Corporation management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Big Flash Corporation, (A Development Stage Company) as of September 15, 1999 and the results of its operations and its cash flows for the seven days ended in conformity with generally accepted accounting principles.

The accompanying financial statements, have been prepared assuming the company will continue as a going concern. As discussed in Note 2 to the financial statements, the company is a development stage company with no significant operating results to date. Unless the company is able to obtain significant outside financing, there is a substantial doubt about its ability to continue as a going concern. Management plans in regard to the matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of the uncertainty.

Sincerely,

Jack F. Burke, Jr.
September 16, 1999

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BIG FLASH CORPORATION
A Development Stage Company
Balance Sheet
September 16, 1999

Assets	
Current Assets	
Cash in Bank	\$ 500

Total Current Assets	\$ 500
	=====
Current Liabilities	
Total Current Liabilities	0

Total liabilities	0
Stockholders' Equity	
Common Stock- 20,000,000 shares, par value \$.0001 authorized, 1,500,000 shares issued	15
Additional paid-in capital	485
Retained earnings	0

Total Stockholders' Equity	500

Total Liabilities and Stockholders' Equity	\$ 500
	=====

The Accompanying "Notes to Financial Statements" Are An Integral Part of These Financial Statements

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BIG FLASH CORPORATION
A Development Stage Company
Statement of Operations
Seven Days Ended September 15, 1999

Income	\$	0
Expense		0

Net Gain (Loss)		0

The Accompanying "Notes to Financial Statements" Are An Integral Part of These Financial Statements Submission page 26 of 49

BIG FLASH CORPORATION
 A Development Stage Company
 Analysis of Stockholders' Equity
 Seven Days Ended September 15, 1999

	Common Stock -----	Additional Paid-in Capital -----	Retained Earnings -----
1,500,000 shares common stock at \$.00001 par issued September 8, 1999	15	485	-
Net Gain (Loss) for seven days ended September 15, 1999	-	-	-
	-----	-----	-----
Balance September 15, 1999	15	\$ 485	\$ 0
	=====	=====	=====

The Accompanying "Notes to Financial Statements" Are An Integral Part of These Financial Statements Submission page 27 of 49

BIG FLASH CORPORATION
A Development Stage Company
Statement of Cash Flows
Seven Days Ended September 15, 1999

Cash Flows from Operating Activities	\$	0
Cash Flows from Investing Activities		0
Cash Flows from Financing Activities		
Sale of Common Stock		500

Net Cash Provided by Financing Activities		500
Beginning Balance		0

Ending Balance		500
		=====

The Accompanying "Notes to Financial Statements" Are An Integral Part of These Financial Statements

BIG FLASH CORPORATION

A Development Stage Company

Notes to Financial Statements

September 15, 1999

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION - Big Flash Corporation was formed on July 27, 1999 and stock was issued on September 8, 1999. The company has not begun any operations.

CAPITAL STOCK - Twenty Million (20,000,000) shares of common stock with a par value of \$.00001 was authorized and one million five hundred thousand (1,500,000) shares were issued for five hundred dollars (\$500).

NOTE 2 - GOING CONCERN

The company's financial statements have been presented on the basis that it is a going concern which contemplates the realization of assets and the liquidation of liabilities in the normal course of business operations. The company is in the development stage and has not realized any revenues from operations. The company's ability to continue as a going concern is dependent on its ability to develop additional source, of capital or locate a merger candidate and ultimately achieve profitable operating. The accompanying financial statements do not include any adjustments that might result from the outcome of these uncertainties. Management is seeking additional capital which would enable the company to began operating.

NOTE 3 - DEVELOPMENT STAGE COMPANY

The company is considered a development stage company as it is dormant and planned principle operations have not developed.

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PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 24. Indemnification of Directors and Officers.

Section 102 of the Delaware General Corporation Law, as amended, allows a corporation to eliminate the personal liability of directors of a corporation to the corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except where the director breached his or her duty of loyalty, failed to act in good faith, engaged in intentional misconduct or knowingly violated a law, authorized the payment of a dividend or approved a stock repurchase in violation of Delaware corporate law or obtained an improper personal benefit. The Registrant has limited the liability of its directors for money damages in Article VIII of its Certificate of Incorporation (its "Charter"), which reads as follows:

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, except liability for (i) any breach of the director's duty of loyalty to the Corporation or its stockholders; (ii) any acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) under Section 174 of the General Corporation Law; or (iv) any transaction from which the director derived any improper personal benefit. The foregoing sentence notwithstanding, if the General Corporation Law is hereafter amended to authorize further elimination or a limitation on the liability of a director of a corporation, then the liability of a director of this Corporation shall be eliminated or limited to the fullest extent permitted by the General Corporation Law, as so amended.

Any repeal or modification of this Article VIII by (i) the stockholders of the Corporation or (ii) amendment to the General Corporation Law of Delaware (unless statutory amendment specifically provides to the contrary) shall not adversely affect any right or protection, existing immediately prior to the effectiveness of repeal or modification with respect to any acts or omissions occurring either before or after repeal or modification, of a person serving as a director at the time of repeal or modification.

Section 145 of the Delaware General Corporation Law, as amended, provides that a corporation may 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 he is or was a director, officer, employee or agent of the corporation or is or was serving at its request in capacity in 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 him in connection with action, suit or proceeding if he acted in good faith and in a manner he 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 his conduct was unlawful. The Registrant has provided for indemnification of directors, officers, employees and agents in Article VII of its Charter, which reads as follows:

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The Corporation shall indemnify, and advance expenses to, its directors, officers, employees and agents, and all persons who at any time served as directors, officers, employees or agents of the Corporation, to the maximum extent permitted, and in the manner provided by, Section 145 of the Delaware General Corporation Law, as amended, or any successor provisions, and shall have power to make any other or further indemnity permitted under the laws of the State of Delaware. The indemnification provided for herein shall not be deemed exclusive of any other right to which those indemnified may be entitled under any Bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in his official capacity and as to action in another capacity while holding office, and shall 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 a person. Any repeal or modification of this Article VIII by (i) the stockholders of the Corporation or (ii) amendment to the General Corporation Law of Delaware (unless statutory amendment specifically provides to the contrary) shall not adversely affect any right or protection, existing immediately prior to the effectiveness of repeal or modification with respect to any acts or omissions occurring either before or after repeal or modification, of a person serving as a director at the time of repeal or modification.

In addition, Section 5 of Article VII of the Bylaws of the Registrant, as amended, provides as follows:

Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the Registrant pursuant to the foregoing provisions, or otherwise, the Registrant has been advised that in the opinion of the Securities and Exchange Commission indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable. In the event that a claim for indemnification against liabilities (other than the payment by the Registrant of expenses incurred or paid by a director, officer or controlling person of the Registrant in the successful defense of any action, suit or proceeding) is asserted by director, officer or controlling person in connection with the securities being registered, the Registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of issue.

Item 25. Other Expenses Of Issuance And Distribution

The following table sets forth an itemization of all estimated expenses in connection with the issuance and distribution of the securities being registered, none of which are payable by the selling stockholders:

Registration Statement		
Filing Fee	\$	41.70
Legal Fees and Expenses		10,000.00
Accounting fees and expenses		3,000.00
Miscellaneous		1,000.00
Total		\$14,041.70

ITEM 26. RECENT SALES OF UNREGISTERED SECURITIES

During the past three years, the following securities were sold by us without registration under the Securities Act. Except as otherwise indicated, the securities were sold by in reliance upon the exemption provided by Section 4 (2) of the Securities Act, among others, on the basis that transactions did not involve any public offering and the purchasers were sophisticated with access to the kind of information registration would provide:

J. Rockwell Smith	600,000*
Edward Cowle	600,000*
Geoffery Williams	284,000*
Behan, Tom	400*
Benson, Brett	400*
Dansby, Robert	400*
Dell, Jill	400*
Dempsey, Bob	400*
Griffin, Don	400*
Juliano, Jo	400*
Juliano, John S.	400*
Kelly, Rose Mary	400*
Mancini, Robyn	400*
Miller, Dale	400*
Miller, Dave	400*
Miller, Jean	400*
Ott, Bernadette	400*
Patterson, Janis	400*
Price, John	400*
Ruzicka, Andrea	400*
Ruzicka, Jim	400*
Smith, Rocky	400*
Snow, Jeannnie	400*
Snow, Michelle	400*
Snow, Ron	400*
Walker, Tom	400*
Walter, Sharon	400*
Wells, Pete	400*
Wheeler, Haley	400*
Wheeler, Scott	400*
Wheeler, Tonya	400*
Wilkins, Laura	400*
Wilkins, Sandra	400*
Williams, Dave	400*
Williams, Nate	400*
Winderman, Harry	3,000*

*Either purchased at par value or received for services provided to the Company on September 8, 1999.

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Item 27. Exhibits and Financial Statement Schedules.

(a) Exhibits:

***3.1 -- Certificate of Incorporation of Big Flash Corporation**

***3.2 -- Bylaws of Big Flash Corporation.**

*4.1 -- Specimen common stock certificate.

*23.1 -- Consent of Jack F. Burke, Jr

***23.2 -- Consent of Harry Winderman, Esq.**

* Included herein.

ITEM 28. UNDERTAKINGS.

The undersigned registrant undertakes:

(1) File, during any period in which it offers or sales securities, a post-effective amendment to this registration statement to:

(i) Include any prospectus required by Section 10 (a) (3) of the Securities Act of 1993;

(ii) Reflect in the prospectus any facts or events which, individually or together, represent a fundamental change in the information in the registration statement;

(iii) Include any additional or changed material information on the plan of distribution.

(2) For determining liability under the Securities Act of 1933, treat each post-effective amendment as a new registration statement of the securities offered, and in the offering of securities at that time to be the initial bona fide offering.

(3) File a post-effective amendment to remove from registration any of the securities that remain unsold at the end of the offering.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the small business issuer pursuant to the foregoing provisions, or otherwise, the small business issuer has been advised that in the opinion of the Securities and Exchange Commission indemnification is against public policy as expressed in the Securities Act and is, therefore, unenforceable.

In the event that a claim for indemnification against liabilities (other than the payment by the small business issuer of expense incurred or paid by a director, officer or controlling person of the small business issuer in the successful defense of any action, suit or proceeding) is asserted by director, officer or controlling person in connection with the securities being registered, the small business issuer will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question of whether indemnification by it is against public policy as expressed in the Securities Act and will be governed by the final adjudication of issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized in Boca Raton, Florida, on the 21th day of September, 1999.

BIG FLASH CORPORATION

*By: /s/ Edward Cowle
Edward Cowle, President*

POWER OF ATTORNEY

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
_____ J. Rockwell Smith	Chairman of the Board	SEPTEMBER 21, 1999
_____ Edward Cowle	President, Chief Executive Officer Chief Financial Officer Director	SEPTEMBER 21, 1999
_____ Goeffery Williams	Director	SEPTEMBER 21, 1999

State of Delaware
Secretary of State
Division of Corporations
Filed 09:00AM 07/27/1999
991309026-3075071

FIRST: The name of this corporation shall be:

BIG FLASH CORPORATION

SECOND: Its registered office in the State of Delaware is to be located at 1013 Centre Road, in the city of Wilmington, County of New Castle and its registered agent at such address is CORPORATION SERVICE COMPANY.

THIRD: The purpose or purposes of the corporation shall be:

To engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

FOURTH: The total number of shares of stock which this corporation is authorized to issue is:

Twenty million (20,000,000) shares of common stock with a par value of (\$.00001) amounting to Two Hundred Dollars (\$200.00)

FIFTH: The name and address of the incorporator is as follows:

Elaine Phaneuf Corporation Service Company 1013 Centre Road Wilmington, DE 19805

SIXTH: The Board of Directors shall have the power to adopt, amend or repeal the by-laws.

SEVENTH: No director shall be personally liable to the Corporation or its stockholders for monetary damages for any breach of fiduciary duty by such director as a director. Notwithstanding the foregoing sentence, a director shall be liable to the extent provided by applicable law, (I) for breach of the director's duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware General Corporation Law or (iv) for any transaction from which the director derived an improper personal benefit. No amendment to or real of this Article Seventh shall apply to or have any effect on the liability or alleged liability of any director of the Corporation for or with respect to any acts or omissions of such director occurring prior to such amendment.

IN WITNESS WHEREOF, the undersigned, being the incorporator hereinbefore named, has executed, signed and acknowledged this certificate of incorporation this twenty-seventh day of July, A.D., 1999.

/c/ Elaine Phaneuf
Incorporator

BYLAWS

OF

BIG FLASH

ARTICLE 1 - OFFICES

1.1 REGISTERED OFFICE. The registered office shall be in the City of Wilmington, County of New Castle, State of Delaware.

1.2 OTHER OFFICES. The corporation may also have offices at such other places both within or without the State of Delaware as the Board of Directors may from time to time determine or the business of the corporation may require.

ARTICLE 2 - STOCKHOLDERS

2.1 PLACE OF MEETINGS. All meetings of stockholders shall be held at such place within or without the State of Delaware as may be designated from time to time by the Board of Directors, the President or the Chief Executive Officer or, if not so designated, at the registered office of the corporation.

2.2 ANNUAL MEETING. The annual meeting of stockholders for the election of directors and for the transaction of such other business as may properly be brought before the meeting shall be held at a time fixed by the Board of Directors, the President or the Chief Executive Officer. If this date shall fall upon a legal holiday at the place of the meeting, then such meeting shall be held on the next succeeding business day at the same hour. If no annual meeting is held in accordance with the foregoing provisions, the Board of Directors shall cause the meeting to be held as soon thereafter as convenient.

2.3 SPECIAL MEETINGS. A special meeting of the stockholders may be called only in the manner specified in the Certificate of Incorporation.

2.4 NOTICE OF MEETINGS. Except as otherwise provided by law, written notice of each meeting of stockholders, whether annual or special, shall be given not less than 10 nor more than 60 days before the date of the meeting to each stockholder entitled to vote at such meeting. The notices of all meetings shall state the place, date and hour of the meeting. The notice of a special meeting shall state, in addition, the purpose or purposes for which the meeting is called. If mailed, notice is given when deposited in the United States mail, postage prepaid, directed to the stockholder at his address as it appears on the records of the corporation.

2.5 VOTING LIST. The officer who has charge of the stock ledger of the corporation shall prepare, at least 10 days before every meeting of stockholders, a complete list of the stockholders entitled to vote at the meeting, arranged in alphabetical order, and showing the address of each stockholder and the number of shares registered in the name of each stockholder. Such list shall be open to the examination of any stockholder, for any purpose germane to the meeting, during ordinary business hours, for a period of at least 10 days prior to the meeting, at a place within the city where the meeting is to be held. The list shall also be produced and kept at the time and place of the meeting during the whole time of the meeting, and may be inspected by any stockholder who is present.

2.6 QUORUM. Except as otherwise provided by law, the Certificate of Incorporation of these By-Laws, the holders of a majority of the shares of the capital stock of the corporation issued and outstanding and entitled to vote at the meeting, present in person or represented by proxy, shall constitute a quorum for the transaction of business.

2.7 ADJOURNMENTS. Any meeting of stockholders may be adjourned to another time and to any other place at which a meeting of stockholders may be held under these By-Laws by the stockholders present or represented at the meeting and entitled to vote, although less than a quorum, or, if no stockholder is present, by any officer entitled to preside at or to act as Secretary of such meeting. It shall not be necessary to notify any stockholder of any adjournment of less than 30 days if the time and place of the adjourned meeting are announced at the meeting at which adjournment is taken, unless after the adjournment a new record date is fixed for the adjourned meeting. At the adjourned meeting, the corporation may transact any business which might have been transacted at the original meeting.

2.8 VOTING AND PROXIES. Each stockholder shall have one vote for each share of stock entitled to vote held of record by such stockholder and a proportionate vote for each fractional share so held, unless otherwise provided in the Certificate of Incorporation. Each stockholder of record entitled to vote at a meeting of stockholders, or to express consent or dissent to corporate action in writing without a meeting, may vote or express such consent or dissent in person or may authorize another person or persons to vote or act for him by written proxy executed by the stockholder or his authorized agent and delivered to the Secretary of the corporation. No such proxy shall be voted or acted upon after three years from the date of its execution, unless the proxy expressly provides for a longer period.

2.9 ACTION AT MEETING. When a quorum is present at any meeting, the holders a majority of the stock present or represented and voting on a matter properly before the meeting (or if there are two or more classes of stock entitled to vote as separate classes, then in the case of each such class, the holders of a majority of the stock of that class present or represented and voting on a matter) shall decide any matter properly before the meeting to be voted upon by the stockholders at such meeting, except when a different vote is required by express provision of law, the Certificate of Incorporation or these By-Laws. Any election by stockholders shall be determined by a plurality of the votes cast by the stockholders entitled to vote at the election.

ARTICLE 3 - DIRECTORS

3.1 GENERAL POWERS. The business and affairs of the corporation shall be managed by or under the direction of a Board of Directors, who may exercise all of the powers of the corporation except as otherwise provided by law, the Certificate of Incorporation or these By-Laws. In the event of a vacancy in the Board of Directors, the remaining directors, except as otherwise provided by law, may exercise the powers of the full Board until the vacancy is filled.

3.2 NUMBER; ELECTION; TENURE AND QUALIFICATION. The number of directors shall constitute the whole Board shall be fixed by resolution of the Board of Directors, with the number initially fixed at three (3). Each director shall be elected by the stockholders at the annual meeting and shall hold office until the next annual meeting and until his successor is elected and qualified, or until his earlier death, resignation or removal. Directors need not be stockholders of the corporation.

3.3 VACANCIES. Unless and until filled by the stockholders, any vacancy in the Board of Directors, however occurring, including a vacancy resulting from an enlargement of the Board, may be filled by vote of a majority of the directors then in office, although less than a quorum, or by a sole remaining director. A director elected to fill a vacancy shall be elected for the unexpired term of his predecessor in office, or a director chosen to fill a position resulting from an increase in the number of directors shall hold office until the next annual meeting of stockholders and until his successor is elected and qualified, or until his earlier death, resignation or removal.

3.4 RESIGNATION. Any director may resign by delivering his written resignation to the corporation at its principal office or to the President or Secretary. Such resignation shall be effective upon receipt unless it is specified to be effective at some other time or upon the happening of some other event.

3.5 REGULAR MEETINGS. Regular meetings of the Board of Directors may be held without notice at such time and place, within or without the State of Delaware, as shall be determined from time to time by the Board of Directors; provided that any director who is absent when such a determination is made shall be given notice of the determination. A regular meeting of the Board of Directors may be held without notice immediately after and at the same place as the annual meeting of stockholders.

3.6 SPECIAL MEETINGS. Special meetings of the Board of Directors may be held at any time and place, within or without the State of Delaware, designated in a call by the Chairman of the Board, President, two or more directors, or by one director in the event that there is only a single director in office.

3.7 NOTICE OF SPECIAL MEETINGS. Notice of any special meeting of directors shall be given to each director by the Secretary or by the officer or one of the directors calling the meeting. Notice shall be given to each director in person, by telephone or by telegram sent to his business or home address at least 48 hours in advance of the meeting, or by written notice mailed to his business or home address at least 72 hours in advance of the meeting. A notice or waiver of notice of a meeting of the Board of Directors need not specify the purposes of the meeting.

3.8 MEETINGS BY TELEPHONE CONFERENCE CALLS. Directors or any members of any committee designated by the directors may participate in a meeting of the Board of Directors or such committee by means of conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other, and participation by such means shall constitute presence in person at such meeting.

3.9 QUORUM. A majority of the number of directors fixed pursuant to Section 3.2 shall constitute a quorum at all meetings of the Board of Directors. In the event one or more of the directors shall be disqualified to vote at any meeting, then the required quorum shall be reduced by one for each such director so disqualified; provided, however, that in no case shall less than one-third (1/3) of the number so fixed constitute a quorum. In the absence of a quorum at any such meeting, a majority of the directors present may adjourn the meeting from time to time without further notice other than announcement at the meeting, until a quorum shall be present.

3.10 ACTION AT MEETING. At any meeting of the Board of Directors at which quorum is present, the vote of a majority of those present shall be sufficient to take any action, unless a different vote is specified by law, the Certificate of Incorporation or these By-Laws.

3.11 ACTION BY CONSENT. Any action required or permitted to be taken at any meeting of the Board of Directors or of any committee of the Board of Directors may be taken without a meeting, if all members of the Board or committee, as the case may be, consent to the action in writing, and the written consents are filed with the minutes of proceedings of the Board or committee.

3.12 COMMITTEES. The Board of Directors may, by resolution passed by a majority of the whole Board, designate one or more committees, each committee to consist of one or more of the directors of the corporation. The Board may designate one or more directors as alternate members of any committee, who may replace any absent or disqualified member at any meeting of the committee. In the absence or disqualification of a member of a committee, the member or members of the committee present at any meeting and not disqualified from voting, whether or not he or they constitute a quorum, may unanimously appoint another member of the Board of Directors to act at the meeting in the place of any such absent disqualified member. Any such committee, to the extent provided in the resolution of the Board of Directors and subject to the provisions of the General Corporation Law of the State of Delaware, shall have and may exercise all the powers and authority of the Board of Directors in the management of the business and affairs of the corporation and may authorize the seal of the corporation to be affixed to all papers which may require it. Each such committee shall keep minutes and make such reports as the Board of Directors may from time to time request. Except as the Board of Directors may otherwise determine, any committee may make rules for the conduct of its business, but unless otherwise provided by the directors or in such rules, its business shall be conducted as nearly as possible in the same manner as is provided in these By-Laws for the Board of Directors.

3.13 COMPENSATION OF DIRECTORS. Directors may be paid such compensation for their services and such reimbursement for expenses of attendance at meetings as the Board of Directors may from time to time determine. No such payment shall preclude any director from serving the corporation or any of its parent or subsidiary corporations in any other capacity and receiving compensation for such service.

ARTICLE 4 - OFFICERS

4.1 ENUMERATION. The officers of the corporation shall consist of a President, a Chief Executive Officer, a Secretary, a Chief Financial Officer and such other officers with such other titles as the Board of Directors shall determine, including a Chairman of the Board, a Vice-Chairman of the Board, a Treasurer, and one or more Vice Presidents, Controllers, and Assistant Secretaries. The Board of Directors may appoint such other officers as it may deem appropriate.

4.2 ELECTION. The President, Chief Executive Officer, Chief Financial Officer and Secretary shall be elected annually by the Board of Directors at its first meeting following the annual meeting of stockholders or, if no such annual meeting has yet been held, by the Board of Directors at any meeting. Other officers may be appointed by the Board of Directors at such meeting or at any other meeting.

4.3 QUALIFICATION. No officer need be a director. No officer need be a stockholder. Any two or more offices may be held by the same person.

4.4 TENURE. Except as otherwise provided by law, by the Certificate of Incorporation or by these By-Laws, each officer shall hold office until his successor is elected and qualified, unless a different term is specified in the vote choosing or appointing him, or until his earlier death, resignation or removal.

4.5 RESIGNATION AND REMOVAL. Any officer may resign by delivering his written resignation to the corporation at its principal office or to the President or Secretary. Such resignation shall be effective upon receipt unless it is specified to be effective at some other time or upon the happening of some other event.

The Board of Directors, or a committee duly authorized to do so, may remove any officer with or without cause. Except as the Board of Directors may otherwise determine, no officer who resigns or is removed shall have any right to any compensation as an officer for any period following his resignation or removal, or any right to damages on account of such removal, whether his compensation be by the month or by the year or otherwise, unless such compensation is expressly provided in a duly authorized written agreement with the corporation.

4.6 VACANCIES. The Board of Directors may fill any vacancy occurring in any office for any reason and may, in its discretion, leave unfilled for such period as it may determine any offices other than those of the President, Chief Financial Officer and Secretary. Each such successor shall hold office for the unexpired term of his predecessor and until his successor is elected and qualified, or until his earlier death, resignation or removal.

4.7 CHAIRMAN OF THE BOARD AND VICE-CHAIRMAN OF THE BOARD. If the Board of Directors appoints a Chairman of the Board, he shall, when present, preside at all meetings of the Board of Directors. He shall perform such duties and possess such powers as are usually vested in the office of the Chairman of the Board or as may be vested in him by the Board of Directors. If the Board of Directors appoints a Vice Chairman of the Board, he shall, in the absence or disability of the Chairman of the Board, perform the duties and exercise the powers of the Chairman of the Board and shall perform such other duties and possess such other powers as may from time to time be vested in him by the Board of Directors.

4.8 PRESIDENT. The President shall be the chief operating officer of the corporation. He shall also be the chief executive officer of the corporation unless such title is assigned to another person. The President shall, subject to the direction of the Board of Directors, have general supervision and control of the business of the corporation. Unless otherwise provided by the directors, he shall preside at all meetings of the stockholders and of the Board of Directors (except as provided in Section 4.7 above). The President shall perform such other duties and shall have such other powers as the Board of Directors may from time to time prescribe.

4.9 VICE PRESIDENTS. Any Vice President shall perform such duties and possess such powers as the Board of Directors or the President may from time to time prescribe. In the event of the absence, inability or refusal to act of the President, the Vice President (or if there shall be more than one, the Vice Presidents in the order determined by the Board of Directors) shall perform the duties of the President and when so performing shall have all the powers of and be subject to all the restrictions upon the President. The Board of Directors may assign to any Vice President the title of Executive Vice President, Senior Vice President or any other title selected by the Board of Directors.

4.10 SECRETARY AND ASSISTANT SECRETARIES. The Secretary shall perform such duties and shall have such powers as the Board of Directors or the President may from time to time prescribe. In addition, the Secretary shall perform such duties and have such powers as are incident to the office of the secretary, including without limitation the duty and power to give notices of all meetings of stockholders and special meetings of the Board of Directors, to attend all meetings of stockholders and the Board of Directors and keep a record of the proceedings, to maintain a stock ledger and prepare lists of stockholders and their addresses as required, to be custodian of corporate records and the corporate seal and to affix and attest to the same on documents.

Any Assistant Secretary shall perform such duties and possess such powers as the Board of Directors, the President or the Secretary may from time to time prescribe. In the event of the absence, inability or refusal or refusal to act of the Secretary, the Assistant Secretary, (or if there shall be more than one, the Assistant Secretaries in the order determined by the Board of Directors) shall perform the duties and exercise the powers of the Secretary.

In the absence of the Secretary or any Assistant Secretary at any meeting of stockholders or directors, the person presiding at the meeting shall designate a temporary secretary to keep a record of the meeting.

4.11 CHIEF FINANCIAL OFFICER AND CONTROLLER. The Chief Financial Officer shall perform such duties and shall have such powers as may from time to time be assigned to him by the Board of Directors or the President. The Chief Financial Officer shall also be the Treasurer of the corporation unless the Board of Directors has appointed another person as the Treasurer. In addition, the Chief Financial Officer shall perform such duties and have such powers as are incident to the office of treasurer, including without limitation the duty and power to keep and be responsible for all funds and securities of the corporation, to deposit funds of the corporation in depositories selected in accordance with these By-Laws, to disburse such funds as ordered by the Board of Directors, to make proper accounts of such funds, and to render as required by the Board of Directors statements of all such transactions and of the financial condition of the corporation.

The Controller shall perform such duties and possess such powers as the Board of Directors, the President or the Chief Financial Officer may from time to time prescribe. In the event of the absence, inability or refusal to act of the Chief Financial Officer, the Controller, (or if there shall be more than one, the Controllers in the order determined by the Board of Directors) shall perform the duties and exercise the powers of the Chief Financial Officer.

4.12 BONDED OFFICERS. The Board of Directors may require any officer to give the corporation a bond in such sum and with such surety or sureties as shall be satisfactory to the Board of Directors upon such terms and conditions as the Board of Directors may specify, including without limitation a bond for the faithful performance of his duties and for the restoration to the corporation of all property in his possession or under his control belonging to the corporation.

4.13 SALARIES. Officers of the corporation shall be entitled to such salaries, compensation or reimbursement as shall be fixed or allowed from time to time by the Board of Directors.

ARTICLE 5 - CAPITAL STOCK

5.1 **ISSUANCE OF STOCK.** Unless otherwise voted by the stockholders and subject to the provisions of the Certificate of Incorporation, the whole or any part of any unissued balance of the authorized capital stock of the corporation or the whole or any part of any unissued balance of the authorized capital stock of the corporation held in its treasury may be issued, sold, transferred or otherwise disposed of by vote of the Board of Directors in such manner, for such consideration and on such terms as the Board of Directors may determine.

5.2 **CERTIFICATES OF STOCK.** Every holder of stock of the corporation shall be entitled to have a certificate, in such form as may be prescribed by law and by the Board of Directors, certifying the number and class of shares owned by him in the corporation. Each such certificate shall be signed by, or in the name of the corporation by, the Chairman or Vice-Chairman, if any, of the Board of Directors, or the President or a Vice President, and the Treasurer or an Assistant Treasurer, or the Secretary or an Assistant Secretary of the corporation. Any or all of the signatures on the certificate may be a facsimile.

Each certificate for shares of stock which are subject to any restriction on transfer pursuant to the Certificate of Incorporation, the By-Laws, applicable securities laws or any agreement among any number of shareholders or among such holders and the corporation shall have conspicuously noted on the face or back of the certificate either the full text of the restriction or a statement of the existence of such restriction.

5.3 **TRANSFERS.** Subject to the restrictions, if any, stated or noted on the stock certificates, shares of stock may be transferred on the books of the corporation by the surrender to the corporation or its transfer agent of the certificate representing such shares properly endorsed or accompanied by a written assignment or power of attorney properly executed, and with such proof of authority or the authenticity of signature as the corporation or its transfer agent may reasonably require. Except as may be otherwise required by law, by the Certificate of Incorporation or by these By-Laws, the corporation shall be entitled to treat the record holder of stock as shown on its books as the owner of such stock for all purposes, including the payment of dividends and the right to vote with respect to such stock, regardless of any transfer, pledge or other disposition of such stock until the shares have been transferred on the books of the corporation in accordance with the requirements of these By-Laws.

5.4 **LOST, STOLEN OR DESTROYED CERTIFICATES.** The corporation may issue a new certificate of stock in place of any previously issued certificate alleged to have been lost, stolen, or destroyed, upon such terms and conditions as the Board of Directors may prescribe, including the presentation of reasonable evidence of such loss, theft or destruction and the giving of such indemnity as the Board of Directors may require for the protection of the corporation or any transfer agent or registrar.

5.5 **RECORD DATE.** The Board of Directors may fix in advance a date as a record date for the determination of the stockholders entitled to notice of or to vote at any meeting of stockholders or to express consent (or dissent) to corporate action in writing without a meeting, or entitled to receive payment of any dividend or other distribution or allotment of any rights in respect of any change, conversion or exchange of stock, or for the purpose of any other lawful action. Such record date shall not be more than 60 nor less than 10 days before the date of such meeting, nor more than 60 days prior to any other action to which such record date relates.

If no record date is fixed, the record date for determining stockholders entitled to notice of or to vote at a meeting of stockholders shall be at the close of business on the day before the day on which notice is given, or, if notice is waived, at the close of business on the day before the day on which the meeting is held. The record date for determining stockholders entitled to express consent to corporate action in writing without a meeting, when no prior action by the Board of Directors is necessary, shall be the day on which the first written consent is expressed. The record date for determining stockholders for any other purpose shall be at the close of business on the day on which the Board of Directors adopts the resolution relating to such purpose.

A determination of stockholders of record entitled to notice of or to vote at a meeting of stockholders shall apply to any adjournment of the meeting; provided, however, that the Board of Directors may fix a new record date for the adjourned meeting.

ARTICLE 6 - INDEMNIFICATION

The corporation shall, to the fullest extent permitted by Section 145 of the General Corporation Law of Delaware, as that Section may be amended and supplemented from time to time, indemnify any director, officer or trustee which it shall have power to indemnify under the Section against any expenses, liabilities or other matters referred to in or covered by that Section. The indemnification provided for in this Article (i) shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any by-law, agreement or vote on stockholders or disinterested directors or otherwise, both as to action in their official capacities and as to action in another capacity while holding such office, (ii) shall continue as to a person who has ceased to be a director, officer or trustee and (iii) shall inure to the benefit of the heirs, executors and administrators of such a person. The corporation's obligation to provide indemnification under this Article shall be offset to the extent of any other source of indemnification or any otherwise applicable insurance coverage under a policy maintained by the corporation or any other person.

Expenses incurred by a director of the Corporation in defending a civil or criminal action, suit or proceeding by reason of the fact that he is or was a director of the Corporation (or was serving at the Corporation's request as a director or officer of another corporation) shall 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 to repay such amount if it shall ultimately be determined that he is not entitled to be indemnified by the Corporation as authorized by relevant sections of the General Corporation Law of Delaware.

To assure indemnification under this Article of all such persons who are determined by the corporation or otherwise to be or to have been "fiduciaries" of any employee benefit plan of the corporation which may exist from time to time, such Section 145 shall, for the purposes of this Article, be interpreted as follows: an "other enterprise" shall be deemed to include such an employee benefit plan, including, without limitation, any plan of the corporation which is governed by the Act of Congress entitled "Employee Retirement Income Security Act of 1974," as amended from time to time; the corporation shall be deemed to have requested a person to serve an employee benefit plan where the performance by such person of his duties to the corporation also imposes duties on, or otherwise involves services by, such person to the plan or participants or beneficiaries of the plan; excise taxes assessed on a person with respect to an employee benefit plan pursuant to such

Act of Congress shall be deemed "fines"; and action taken or omitted by a person with respect to an employee benefit plan in the performance of such person's duties for a purpose reasonably believed by such person to be in the interest of the participants and beneficiaries of the plan shall be deemed to be for a purpose which is not opposed to the best interests of the corporation.

ARTICLE 7 - GENERAL PROVISIONS

7.1 FISCAL YEAR. Except as from time to time otherwise designated by the Board of Directors, the fiscal year of the corporation shall end on December 31 of each year.

7.2 CORPORATE SEAL. The corporate seal shall be in such form as shall be approved by the Board of Directors.

7.3 EXECUTION OF INSTRUMENTS. The President, the Chief Executive Officer or the Treasurer shall have power to execute and deliver on behalf and in the name of the corporation any instrument requiring the signature of an officer of the corporation, except as otherwise provided in these By-Laws, or where the execution and delivery of such an instrument shall be expressly delegated by the Board of Directors to some other officer or agent of the corporation.

7.4 WAIVER OF NOTICE. Whenever any notice whatsoever is required to be given by law, by the Certificate of Incorporation or by these By-Laws, a waiver of such notice either in writing signed by the person entitled to such notice or such person's duly authorized attorney, or by telegraph, cable or any other available method, whether before, at or after the time stated in such waiver, or the appearance of such person or persons at such meeting in person or by proxy, shall be deemed equivalent to such notice.

7.5 VOTING OF SECURITIES. Except as the directors may otherwise designate, the President or Treasurer may waive notice of, and act as or appoint any person or persons to act as, proxy or attorney fact for this corporation (with or without power of substitution) at, any meeting of stockholders or shareholders of any other corporation or organization, the securities of which may be held by this corporation.

7.6 EVIDENCE OF AUTHORITY. A certificate by the Secretary, or an Assistant Secretary, or a temporary Secretary, as to any action taken by the stockholders, directors, a committee or any officer or representative of the corporation shall as to all persons who rely on the certificate in good faith be conclusive evidence of such action.

7.7 CERTIFICATE OF INCORPORATION. All references in these by-Laws to the Certificate of Incorporation shall be deemed to refer to the Certificate of Incorporation of the corporation, as amended and in effect from time to time.

7.8 TRANSACTIONS WITH INTERESTED PARTIES. No contract or transaction between the corporation and one or more of the directors or officers, or between the corporation and any other corporation, partnership, association, or other organization in which one or more of the directors or officers are directors or officers, or have a financial interest, shall be void or voidable solely for this reason, or solely because the director or officer is present at or participates in the meeting of the Board of Directors or a committee of the Board of Directors which authorizes the contract or transaction or solely because his or their votes are counted for such purpose, if:

(1) The material facts as to his relationship or interest and as to the contract or transaction are disclosed or are known to the Board of Directors or the committee, and the Board or committee in good faith authorizes the contract or transaction by the affirmative votes of a majority of the disinterested directors, even though the disinterested directors be less than a quorum;

(2) The material facts as to his relationship or interest and as to the contract or transaction are disclosed or are known to the stockholders entitled to vote thereon, and the contract or transaction is specifically approved in good faith by vote of the stockholders; or

(3) The contract or transaction is fair as to the Corporation as of the time it is authorized, approved or ratified, by the Board of Directors, a committee of the Board of Directors, or the stockholders.

Common or interested directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or of a committee which authorizes the contract or transaction.

7.9 SEVERABILITY. Any determination that any provision of these By-Laws is for any reason inapplicable, illegal or ineffective shall not affect or invalidate any other provision of these By-Laws.

7.10 PRONOUNS. All pronouns used in these By-Laws shall be deemed to refer to the masculine, feminine or neuter, singular or plural, as the identity of the person or persons may require.

ARTICLE 8 - AMENDMENTS

8.1 BY THE BOARD OF DIRECTORS. These By-Laws may be altered, amended or replaced or new by-laws may be adopted by the affirmative vote of a majority of the directors present at any regular or special meeting of the Board of Directors at which a quorum is present except when a different vote is required by express provision of law, the Certificate of Incorporation or these By-Laws.

8.2 BY THE STOCKHOLDERS. These By-Laws may be altered, amended or repealed or new by-laws may be adopted by the affirmative vote of the holders of a majority of the shares of the capital stock of the corporation issued and outstanding and entitled to vote at any regular meeting of stockholders, or at any special meeting of stockholders, except when a different vote is required by express provision of law, the Certificate of Incorporation or these By-Laws, provided notice of such alteration, amendment, repeal or adoption of new by-laws shall have been stated in the notice of such special meeting.

SAMPLE OF COMPANY'S STANDARD STOCK CERTIFICATE CONTAINING THE FOLLOWING INFORMATION:

1. Number of certificate 0
2. Number of shares represented by certificate 0
3. Title of stock and CUSIP number COMMON 089155105
4. Name of stockholder NONE
5. Date of issuance NONE
6. Corporate seal BIG FLASH CORPORATION CORPORATE SEAL DELEWARE
7. Signatures of president and secretary of corporation at time of issuance.
GEOFF WILLIAMS H.D. WILLIAMS

Consent of Jack F. Burke, Jr.

**Board Of Directors
BIG FLASH CORPORATION**

We consent to the inclusion in the registration statement on Form SB-2 of our report dated September 15, 1999 on our audits of the financial statements of Big Flash Corporation We also consent to the reference to our firm under the caption "Experts."

/s/ Jack F. Burke, Jr.

Certified Public Accountant
SEPTEMBER 23, 1999

Consent of Harry Winderman, Esq.

SEPTEMBER 23, 1999

**Board of Directors
BIG FLASH CORPORATION**

Gentlemen:

I have acted as counsel for Big Flash Corporation (the "Corporation") in connection with the registration on Form SB-2 (the "registration statement") of 1,500,000 shares of the Corporation's common stock, \$.0001 par value per share registering the shares of common stock of the selling stockholders enumerated on Schedule "A" attached hereto.

On the basis of investigation as I deemed necessary, I am of the opinion that:

- (1) the Corporation has been duly incorporated and is validly existing under the laws of the State of Delaware; and
- (2) the common shares have been duly authorized and are validly issued, fully paid and nonassessable.

I consent to the use of my name under the heading "Validity of shares of common stock" in the prospectus included in the registration statement and to the filing of this opinion as an Exhibit to the registration statement.

Very truly yours,

HARRY WINDERMAN, ESQ.

ARTICLE 5

This schedule contains summary financial information extracted from the Balance Sheet for Big Flash Corporation at September 15, 1999 qualified in its entirety by reference to such financial statements.

PERIOD TYPE	3 MOS
FISCAL YEAR END	AUG 31 1999
PERIOD END	SEP 30 1999
CASH	500
SECURITIES	0
RECEIVABLES	0
ALLOWANCES	0
INVENTORY	0
CURRENT ASSETS	0
PP&E	0
DEPRECIATION	0
TOTAL ASSETS	500
CURRENT LIABILITIES	0
BONDS	0
PREFERRED MANDATORY	0
PREFERRED	0
COMMON	15
OTHER SE	485
TOTAL LIABILITY AND EQUITY	500
SALES	0
TOTAL REVENUES	0
CGS	0
TOTAL COSTS	0
OTHER EXPENSES	0
LOSS PROVISION	0
INTEREST EXPENSE	0
INCOME PRETAX	0
INCOME TAX	0
INCOME CONTINUING	0
DISCONTINUED	0
EXTRAORDINARY	0
CHANGES	0
NET INCOME	0
EPS BASIC	0.00
EPS DILUTED	0.00

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