ACCESSTEL INC /UT/
Form 10QSB
December 16, 2002

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

FORM 10-QSB

[X] QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended September 30, 2002

[ ] TRANSITION REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from _________ to _________

Commission File Number: 0-24459

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

Utah	59-2159271
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification Number)

5201 Great American Parkway, Suite 320-3102
Santa Clara, California 95054
(Address of principal executive offices)

Issuer's telephone number: (408) 216-4756

Not applicable
(Former name, former address and former fiscal year, if changed since last report.)

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

As of September 30, 2002, the Company had 33,354,091 shares of common stock issued and outstanding.

Transitional Small Business Disclosure Format: Yes [X] No [ ]

Documents incorporated by reference: None.

ACCESSTEL, INC.

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AccessTel, Inc.
Balance Sheets

	September 30, 2002 (Unaudited)	December 31, 2001
ASSETS		
Current assets:		
Cash and cash equivalents	$	$
Other receivables		
Total current assets		
Property and equipment		
Less: Accumulated depreciation		
Other assets		
Total assets	$	$

(Continued)

AccessTel, Inc.
Balance Sheets (continued)

	September 30, 2002 (Unaudited)	December 31, 2001
LIABILITIES AND STOCKHOLDERS' DEFICIENCY		
Current liabilities:		
Accounts payable and accrued expenses	$1,087,764	$1,087,764
Due to shareholder	302,748	166,736
Accrued interest payable	4,032	1,808
Total current liabilities	1,394,544	1,256,308
Stockholders' deficiency:		
Common stock, $.001 par value Authorized - 100,000,000 shares Issued and Outstanding 33,354,091 shares	33,354	33,354
Additional paid-in capital	325,091	325,091
Accumulated deficit	(1,752,989)	(1,614,753)
Total stockholders' deficiency	(1,394,544)	(1,256,308)
Total liabilities and stockholders' deficiency	$	$

See accompanying notes to financial statements.

AccessTel, Inc.
Statements of Operations (Unaudited)

	Three Months Ended September 30, 2002	Three Months Ended September 30, 2001
Revenues	$	$
Cost of revenues		
Gross profit		
General and administrative expenses	49,740	33,497
Interest expense	926	1,342

Net loss	$ (50,666)	$ (34,839)
Net loss per common share (basic and diluted)	$ -	$ -
Weighted average common shares outstanding (basic and diluted)	33,354,091	33,354,091

See accompanying notes to financial statements.

AccessTel, Inc.
Statements of Operations (Unaudited)

	Nine Months Ended September 30,	
	2002	2001
Revenues	$	$
Cost of revenues		
Gross profit		
General and administrative expenses	136,012	217,092
Interest expense	2,224	1,342
Net loss	$(138,236)	$(218,434)
Net loss per common share (basic and diluted)	$ -	$(0.01)
Weighted average common shares outstanding (basic and diluted)	33,354,091	33,354,091

See accompanying notes to financial statements.

AccessTel, Inc.
Statements of Cash Flows (Unaudited)

Nine Months Ended
September 30,

	2002	2001
Cash flows from operating activities:		
Net loss	$(138,236)	$(218,434)
Adjustments to reconcile net loss to net cash provided by (used in) operating activities:		
Changes in operating assets and liabilities:		
Increase (decrease) in:		
Accounts payable and accrued expenses		91,133
Accrued interest payable	2,224	1,342
Net cash provided by (used in) operating activities	(136,012)	(125,959)
Cash flows from financing activities:		
Due to shareholder	136,012	125,959
Net cash provided by (used in) financing activities	136,012	125,959
Cash and cash equivalents:		
Net increase (decrease)	-	-
At beginning of period	-	-
At end of period	$ -	$ -

See accompanying notes to financial statements.

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AccessTel, Inc.
Notes to Financial Statements (Unaudited)
Three Months and Nine Ended September 30, 2002 and 2001

1. Organization and Basis of Presentation

Organization - Shopss.com, Inc., a Utah corporation, changed its name to AccessTel, Inc. effective February 16, 2001, in conjunction with the acquisition of AccessTel, Inc., a Delaware corporation, in a reverse merger transaction effective December 18, 2000. Litigation to rescind this transaction was subsequently commenced on May 1, 2001, and a receiver was appointed on May 3, 2001 to manage the business affairs of the Company. AccessTel, Inc., formerly Shopss.com, Inc., is referred to herein as the "Company".

Basis of Presentation - The financial statements as of December 31, 2001 and for the three months and nine months ended September 30, 2002 and 2001 include the assets and liabilities of Shopss.com, Inc.'s operations and exclude the assets and liabilities of AccessTel, Inc.'s operations due to the rescission litigation. The accompanying interim financial statements have been prepared based on the information available to current management, but due to the commencement of litigation and the appointment of a receiver, such information may not be complete or accurate. Information provided herein is given to the best knowledge of the receiver, and where it is indicated herein that "management believes" or similar references to management's knowledge, this information is provided to best knowledge of the receiver, and not management. A copy of this document has been provided to members of management, and the receiver has used his best efforts to have this document reviewed by them and, if appropriate, amended and updated.

Comments - The accompanying interim financial statements are unaudited, but in the opinion of management of the Company, contain all adjustments, which include normal recurring adjustments, necessary to present fairly the financial position at September 30, 2002, the results of operations for the three months and nine months ended September 30, 2002 and 2001, and the cash flows for the nine months ended September 30, 2002 and 2001. The balance sheet as of December 31, 2001 is derived from the Company's audited financial statements.

Certain information and footnote disclosures normally included in financial statements that have been presented in accordance with generally accepted accounting principles have been condensed or omitted pursuant to the rules and regulations of the Securities and Exchange Commission with respect to interim financial statements, although management of the Company believes that the disclosures contained in these financial statements are adequate to make the information presented therein not misleading. For further information, refer to the financial statements and notes thereto included in the Company's Annual Report on Form 10-KSB for the fiscal year ended December 31, 2001, as filed with the Securities and Exchange Commission.

The results of operations for the three months and nine months ended September 30, 2002 are not necessarily indicative of the results of operations to be expected for the full fiscal year ending December 31, 2002.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Going Concern - The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. The Company has suffered recurring losses, has no operations and has a deficiency in working capital and shareholders' equity at September 30, 2002 and December 31, 2001. These factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. The Company's independent certified public accountants have included a modification paragraph in their report on the Company's financial statements for the year ended December 31, 2001 with respect to this matter.

Net Loss Per Common Share - Basic loss per common share is calculated by dividing net loss by the weighted average number of common shares outstanding during the period. Diluted loss per common share reflects the potential dilution that would occur if all dilutive stock options and warrants were exercised. These potentially dilutive securities were anti-dilutive for all periods presented, and accordingly, basic and diluted loss per common share is the same for all periods presented.

2. Litigation

Effective December 18, 2000, the Company entered into a Share Exchange Agreement by and among Shopss.com, Inc., AccessTel, Inc., a Delaware corporation, and the shareholders of AccessTel, Inc., pursuant to which the Company acquired all of the shares of AccessTel, Inc. in exchange for 36,100,540 shares of common stock, which represented 80% of the issued and outstanding of common stock of the Company after giving effect to the transaction. At the closing of this transaction, the existing officers and directors resigned, and new officers and directors were appointed.

On May 1, 2001, Reed & Wangsgard, L.C. (formerly Droz, Reed & Wangsgard, L.C.) filed suit in the Third Judicial District Court of Salt Lake County, State of Utah (the "Court"), Civil No. 010903821 (the "Action"), to assert claims, on behalf of its clients, prior management of the Company, against AccessTel, Inc., a Delaware corporation, and the original shareholders of AccessTel, Inc. The Complaint demands rescission of the Share Exchange Agreement, and alleges that the Company was induced to enter into the Share Exchange Agreement through a series of false representations made by AccessTel, Inc. and its shareholders. The Complaint also includes alternative causes of actions for fraud, conversion, injunctive relief, and the issuance of a Writ of Replevin. On May 3, 2001, pursuant to the motion of Reed & Wangsgard, L.C., the Honorable Raymond Uno, Judge of the Court, issued an Order appointing Leonard W. Burningham, Esq., a member of the Utah State Bar, as receiver for the Company. Pursuant to such Order, the receiver is authorized to prepare and file reports with the Securities and Exchange Commission.

On May 16, 2001, pursuant to the motion of Reed & Wangsgard, L.C., the Honorable L.A. Dever, Judge of the Court, issued a Temporary Restraining Order prohibiting the transfer of any shares of common stock issued by AccessTel, Inc. and/or Shopss.com, Inc. which were issued in the name of any defendant (other than the transfer agent) or held for the benefit of any such defendant.

On May 27, 2001, pursuant to the motion of Reed & Wangsgard, L.C., the Honorable L.A. Dever, Judge of the Court, issued a Preliminary Injunction enjoining Atlas Stock Transfer Company from registering the transfer of, or reissuing, any shares of common stock issued by the Company and/or Shopss.com, Inc. which were issued in the name of any defendant (other than Atlas Stock Transfer Company) or are held for the benefit of any defendant to the suit.

On January 17, 2002 Reed & Wangsgard, L.C. received written confirmation from an agent of the Board of Directors of AccessTel, Inc., a Utah corporation, that said Board of Directors have come to a unanimous decision to settle the claim for rescission of the Share Exchange Agreement by rescinding the Share Exchange Agreement. However, the Board of Directors of AccessTel, Inc., a

Utah corporation, failed and/or refused to follow through with their agreement to rescind the Share Exchange Agreement. As a result, Reed & Wangsgard, L.C. filed a Motion to Enforce Settlement with respect to the agreement to rescind the Share Exchange Agreement. Although the Motion to Enforce Settlement has not been scheduled to be heard, AccessTel, Inc. has not timely filed a response to that motion.

During February 2002, pursuant to the motion of counsel for AccessTel, Inc., a Delaware corporation, and the original shareholders of AccessTel, Inc., the Honorable L.A. Dever, Judge of the Court, issued an order limiting the Court's jurisdiction over certain of the Defendants. As a result, the court continued to have jurisdiction over the corporate defends and through it, plaintiffs may assert claims arising from the allegedly wrongful conduct of current management.

The parties to the lawsuit are currently involved in settlement negotiations.

Although it is currently anticipated that this lawsuit will be settled, which is expected to include rescission of the Share Exchange Agreement, there can be no assurances in this regard. It is anticipated that once the lawsuit is settled and the Share Exchange Agreement is rescinded, the Company will seek to acquire a new business opportunity, which may require related debt or equity financing, although there can be no assurances that the Company will be successful in this regard.

3. Transactions with Shareholder

During the three months and nine months ended September 30, 2002, pursuant to a line of credit with interest at 1% below the prime rate, a shareholder made advances to or on behalf of the Company aggregating $21,240 and $50,512, respectively. During the three months and nine months ended September 30, 2001, advances to or on behalf of the Company by the shareholder aggregated $4,997 and $40,459, respectively. Related interest expense recorded during the three months and nine months ended September 30, 2002 was $926 and $2,224, respectively. Related interest expense during the three months and nine months ended September 30, 2001 was $1,342. These advances have been used to fund general and administrative expenses, consisting primarily of legal and accounting fees. There can be no assurances that the shareholder will continue to make such advances to or on behalf of the Company. The Company also incurred fees to the shareholder for services rendered of $28,500 and $85,500 for the three months and nine months ended September 30, 2002 and 2001, respectively.

4. Stockholders' Deficiency

On January 16, 2001, the Board of Directors of the Company unanimously adopted and a majority of the shareholders approved a stock option plan that provides for the issuance of up to 20,000,000 shares of common stock of the Company.

On January 24, 2001, the Board of Directors of the Company unanimously adopted and a majority of the shareholders approved an amendment to the Articles of Incorporation to increase the total authorized number of shares of capital stock from 50,000,000 to 120,000,000, of which 100,000,000 shares are common stock and 20,000,000 shares are preferred stock.

On February 16, 2001, the Company filed Articles of Amendment to its Articles of Incorporation with the State of Utah to change the name of the Company from Shopss.com, Inc. to AccessTel, Inc., and to increase the Company's equity capitalization to 100,000,000 shares of common stock and 20,000,000 shares of preferred stock.

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5. New Accounting Pronouncement

In July 2002, the FASB issued SFAS No. 146, "Accounting for Costs Associated with Exit or Disposal Activities," which requires companies to recognize costs associated with exit or disposal activities when they are incurred rather than at the date of a commitment to an exit or disposal plan. Such costs covered by the standard include lease termination costs and certain employee severance costs that are associated with a restructuring, discontinued operation, plant closing, or other exit or disposal activity. SFAS No. 146 replaces the previous accounting guidance provided by the Emerging Issues Task Force Issue No. 94-3, "Liability Recognition for Certain Employee Termination Benefits and Other Costs to Exit an Activity (including Certain Costs Incurred in a Restructuring)." SFAS No. 146 is to be applied prospectively to exit or disposal activities initiated after December 31, 2002. The Company does not anticipate that the adoption of SFAS No. 146 will have a material impact on the Company's financial statement presentation and disclosures.

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ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OR PLAN OF OPERATION

Cautionary Statement Pursuant to Safe Harbor Provisions of the Private Securities Litigation Reform Act of 1995:

This Quarterly Report on Form 10-QSB for the quarterly period ended September 30, 2002 contains "forward-looking" statements within the meaning of Section 27A of the Securities Act of 1933, as amended, including statements that include the words "believes", "expects", "anticipates", or similar expressions. These forward-looking statements may include, among others, statements of expectations, beliefs, future plans and strategies, anticipated events or trends, and similar expressions concerning matters that are not historical facts. The forward-looking statements in this Quarterly Report on Form 10-QSB for the quarterly period ended September 30, 2002 involve known and unknown risks, uncertainties and other factors that could the cause actual results, performance or achievements of the Company to differ materially from those expressed in or implied by the forward-looking statements contained herein.

Overview:

The accompanying interim financial statements have been prepared based on the information available to current management, but due to the commencement of litigation and the appointment of a receiver, such information may not be complete or accurate. Information provided herein is given to the best knowledge of the receiver, and where it is indicated herein that "management believes" or similar references to management's knowledge, this information is provided to best knowledge of the receiver, and not management. A copy of this document has been provided to members of management, and the receiver has used his best efforts to have this document reviewed by them and, if appropriate, amended and updated

The Company is currently insolvent and has no business operations. The Company's current efforts are focused on maintaining the corporate entity and pursuing litigation against management. As a result of the matters described herein, the Company may have to file for protection under the United States Bankruptcy Code. Accordingly, there can be no assurances that the Company will be able to continue in existence.

Results of Operations:

Three Months Ended September 30, 2002 and 2001 -

During the three months ended September 30, 2002, the Company incurred general and administrative expenses of $49,740, which consisted of legal and accounting expenses of $21,240 and charges by a shareholder for services rendered of $28,500, and interest expense of $926 related to such advances.

During the three months ended September 30, 2001, the Company incurred general and administrative expenses of $33,497, which consisted of legal and accounting expenses of $4,997 and charges by a shareholder for services rendered of $28,500, and interest expense of $1,342 related to such advances.

During the three months ended September 30, 2002, the Company incurred a net loss of $(50,666), as compared to a net loss of $(34,839) for the three months ended September 30, 2001.

Nine Months Ended September 30, 2002 and 2001 -

During the nine months ended September 30, 2002, the Company incurred general and administrative expenses of $136,012, which consisted of legal and accounting expenses of $50,512 and charges by a shareholder for services rendered of $85,500, and interest expense of $2,224 related to such advances.

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During the nine months ended September 30, 2001, the Company incurred general and administrative expenses of $217,092, which consisted of legal and accounting expenses of $131,592 and charges by a shareholder for services rendered of $85,500, and interest expense of $1,342 related to such advances.

During the nine months ended September 30, 2002, the Company incurred a net loss of $(138,236), as compared to a net loss of $(218,434) for the nine months ended September 30, 2001.

Liquidity and Capital Resources: September 30, 2002:

Operating Activities -

At September 30, 2002, the Company had no cash resources and a working capital deficit of $1,394,544, as a result of which the Company was insolvent.

Financing Activities -

During the nine months ended September 30, 2002, pursuant to a line of credit with interest at 1% below the prime rate, a shareholder made advances to or on behalf of the Company aggregating $50,512. These advances have been used to fund general and administrative expenses, consisting primarily of legal and accounting fees. There can be no assurances that the shareholder will continue to make such advances to or on behalf of the Company. The Company also incurred fees to the shareholder for services rendered of $85,500 for the nine months ended September 30, 2002.

ITEM 3. CONTROLS AND PROCEDURES

(a) Evaluation of Disclosure Controls and Procedures

Disclosure controls and procedures are designed to ensure that information required to be disclosed in the reports filed or submitted under the Exchange Act of 1934 is recorded, processed, summarized and reported, within the time periods specified in the rules and forms of the Securities and Exchange Commission. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed in the reports filed under the Exchange Act of 1934 is accumulated and communicated to management, including the Chief Executive Officer and Chief Financial Officer (or persons performing such functions), as appropriate, to allow timely decisions regarding required disclosure.

Within the 90 days prior to the filing of this report, the Company carried out an evaluation, under the supervision and with the participation of the Company's management, including the Company's Chief Executive Officer and Chief Financial Officer (or persons performing such functions), of the effectiveness of the design and operation of the Company's disclosure controls and procedures. Based upon and as of the date of that evaluation, the Chief Executive Officer and Chief Financial Officer (or persons performing such functions) concluded that the Company's disclosure controls and procedures are effective to ensure that information required to be disclosed in the reports the Company files and submits under the Exchange Act of 1934 is recorded, processed, summarized and reported as and when required.

(b) Changes in Internal Controls

There were no changes in the Company's internal controls or in other factors that could have significantly affected those controls subsequent to the date of the Company's most recent evaluation.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

On May 1, 2001, Reed & Wangsgard, L.C. (formerly Droz, Reed & Wangsgard, L.C.) filed suit in the Third Judicial District Court of Salt Lake County, State of Utah (the "Court"), Civil No. 010903821 (the "Action"), to assert claims, on behalf of its clients, prior management of the Company, against AccessTel, Inc., a Delaware corporation, and the original shareholders of AccessTel, Inc. The Complaint demands rescission of the Share Exchange Agreement, and alleges that the Company was induced to enter into the Share Exchange Agreement through a series of false representations made by AccessTel, Inc. and its shareholders. The Complaint also includes alternative causes of actions for fraud, conversion, injunctive relief, and the issuance of a Writ of Replevin. On May 3, 2001, pursuant to the motion of Reed & Wangsgard, L.C., the Honorable Raymond Uno, Judge of the Court, issued an Order appointing Leonard W. Burningham, Esq., a member of the Utah State Bar, as receiver for the Company. Pursuant to such Order, the receiver is authorized to prepare and file reports with the Securities and Exchange Commission.

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ITEM 6. EXHIBITS AND REPORTS ON FORM 8-K

Exhibits

A list of exhibits required to be filed as part of this report is set forth in the Index to Exhibits, which immediately precedes such exhibits, and is incorporated herein by reference.

Reports on Form 8-K

Three Months Ended September 30, 2002: None

SIGNATURES

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

AccessTel, Inc.

(Registrant)

Date: December 13, 2002 By: /s/Leonard W. Burningham

Leonard W. Burningham
Receiver
(Duly Authorized Person)

CERTIFICATION PURSUANT TO
SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002

I, Leonard W. Burningham, Receiver of Accesstel, Inc. (the "Registrant"), certify that:

1. I have reviewed this Quarterly Report on Form 10-QSB of the Registrant;

2. Based on my knowledge, this Quarterly Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Quarterly Report;

3. Based on my knowledge, the financial statements, and other financial information included in this Quarterly Report, fairly present in all material respects the financial condition, results of operations and cash flows of the Registrant as of, and for, the periods presented in this Quarterly Report;

4. I am, as the Receivor of the Registrant, responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-14 and 15d-14) for the Registrant and have:

a) designed such disclosure controls and procedures to ensure that material information relating to the Registrant, including its consolidated subsidiaries, is made known to me by others within those entities, particularly during the period in which this Quarterly Report is being prepared;

b) evaluated the effectiveness of the Registrant's disclosure controls and procedures as of a date within 90 days prior to the filing date of this Quarterly Report (the "Evaluation Date"); and

c) presented in this Quarterly Report my conclusions about the effectiveness of the disclosure controls and procedures based on my evaluation as of the Evaluation Date;

5. I have disclosed, based on my most recent evaluation, to the Registrant's auditors and the audit committee of Registrant's board of directors (or persons performing the equivalent function);

a) all significant deficiencies in the design or operation of internal controls which could adversely affect the Registrant's ability to record, process, summarize and report financial data and have identified for the Registrant's auditors any material weaknesses in internal controls; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Registrant's internal controls; and

6. I have indicated in this Quarterly Report whether or not there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of my most recent evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses.

Dated: December 13, 2002

Signature: /s/Leonard W. Burningham
Leonard W. Burningham
Receiver

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INDEX TO EXHIBITS

Exhibit Number	Description of Document
99.1	Certification Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

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Exhibit 99.1

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Accesstel, Inc. (the "Company") on Form 10-QSB for the period ending September 30, 2002, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Leonard W. Burningham, Receiver, of the Company, certify, to the best of my knowledge only, pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that:

(1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and

(2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: December 13, 2002

By: /s/Leonard W. Burningham

Leonard W. Burningham
Receiver