The Tracking Corporation
(unaudited)
Notes to Consolidated Financial Statements
September 30, 2008

NOTE 1 - GENERAL ORGANIZATION AND BUSINESS

The Tracking Corp. was incorporated in Nevada on April 20, 2004 as Explore Energy Corp. On March 28, 2005, the company changed its name from Explore Energy Corp. to MicroTRAK, Inc. On August 3, 2006, the company changed its name from MicroTRAK, Inc. to The Tracking Corp.

In March 2005, The Tracking Corp. acquired 100% of the outstanding shares of MicroTrak GPS, Inc. with the issuance of 43,000,000 shares of common stock. The 43,000,000 shares gave the shareholders of MicroTrak GPS, Inc. control of The Tracking Corp resulting in MicroTrak GPS, Inc. being considered the accounting acquirer. The transaction was treated as a reverse merger and recapitalization of MicroTrak GPS, Inc. as The Tracking Corp. had no assets, liabilities or operations at the time of merger.

MicroTrak GPS, Inc. provides vehicle-tracking devices for after-market installation in motor vehicles including automobiles, motorcycles, trucks and trailers (a "GPS" unit). The GPS unit is a post-production device that, once installed, will send a message over a cellular network to a web database. The message identifies the date, time and location of the unit and can be sent automatically, on demand, or in the event of an adverse occurrence such as an accident or theft. The messages can be retrieved from the website database using an Internet connection or cellular phone, and viewed on a map or spreadsheet. The GPS unit is programmable to monitor and activate electronic controls; for example, starter interrupt, door lock, or unlock. Metrics include not only longitude and latitude location on land or sea, but also speed, direction, altitude, exact street address. With certain modifications units can report fuel level, oil temperature, or conditions inside the container which is transporting The Tracking Corp.'s GPS unit such as cargo temperature. Movement down to the most delicate disturbance or up to a locomotive's coupling impact can be tracked continuously by up to 4 axis acceleration or vibration sensors. Special adaptors can be installed to continuously monitor and report via The Tracking Corp.'s GPS units for environmental variables such as carbon, hazardous emissions, or even high energy particles.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Principles of Consolidation

The consolidated financial statements include the accounts of our wholly owned subsidiary MicroTrakGPS, Inc. All significant intercompany balances and transactions have been eliminated in consolidation.

Use of Estimates

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

Cash Equivalents

Cash equivalents include all highly liquid investments with a maturity of three months or less when acquired.

Inventory

Inventory consists primarily of assembled GPS devices, including semi-conductor components and other technology parts, as well as some inventory of parts and components. Inventory is stated at the lower of first-in, first-out cost or market. Labor costs for handling inventory are recognized in payroll for technical staff. It is this staff that handles all the company's high technology inventory. Losses or disappearance are charged monthly, pursuant to a monthly physical inventory count.

Management analyzes inventory for possible obsolescence on an ongoing basis, and provides a write down of inventory costs when items are no longer considered to be marketable. Obsolete inventory has historically consisted of component parts no longer utilized in the current model of the GPS product line. Management's estimate of an appropriate inventory obsolescence allowance is inherently subjective and actual results could vary from our estimated outcome, thereby requiring future adjustments to inventories and results of operations.

Property and Equipment

Property and equipment are carried at cost. Depreciation of property and equipment is provided using the straight-line method for financial reporting purposes at rates based on the following estimated useful lives:

Classification	Estimated Useful Life
Computer equipment	3 Years
Office equipment	5 Years
Software	3 Years
Furniture and fixtures	5 Years
Vehicles	5 Years
Leasehold improvements	5 Years

The cost of asset additions and improvements that extend the useful lives of property and equipment are capitalized. Routine maintenance and repair items are charged to current operations. The original cost and accumulated depreciation of asset dispositions are removed from the accounts and any gain or loss is reflected in the statement of operations in the period of disposition.

Certain software development costs are carried on the balance sheet as pre-paid development costs until a fully functional working model with realized cash flows for each module of the software has been tested and is accepted by The Tracking Corp.'s management for use with customers. At such time that a software module becomes functional, it is evaluated for useful life and other determining factors, and a depreciation life is assigned for that module. The Tracking Corp. expects that most software it is presently developing will be considered Enterprise Resource Planning (ERP) class with a life of 36 months. But, certain software modules could vary in useful life from 12 to 96 months.

Revenue Recognition and Allowance for Bad Debt

The Tracking Corp. recognizes revenue from the sale of software once the criteria for revenue recognition under SOP 97-2, *Software Revenue Recognition*, are satisfied. The criteria include persuasive evidence of an arrangement, delivery to a customer, the fee is fixed and determinable, and determination that collectability is probable. The Tracking Corp. provides for estimated returns and allowances. Revenue for software development contracts is recognized when services have been performed and contractual milestones have been met.

Accounts receivable are generally considered delinquent after 45 days. The Tracking Corp. provides for an allowance for doubtful accounts based upon historical experience. Doubtful accounts are applied to the allowance when deemed uncollectible.

The Company recognizes revenue from tracking and monitoring services over the life of the service contract, pursuant to a completed Customer Subscription Agreement (CSA) and activation of the GPS unit. A CSA is a specialized contract for cellular airtime to distribute the results of GPS satellite monitoring of the customer's GPS unit over the internet (via cellular transmission) so that the customer can log on to one of the Company's specialized websites, and see the location of the customer's unit on a map. In some instances, the annual contract is paid in advance, resulting in deferred revenue to be amortized over the service contract period.

Advertising

Advertising is expensed when incurred.

Research and Development

Costs incurred for the modification of existing products or the development of new products are recorded to Research and Development expense as incurred. The costs incurred in developing software for the Company's own use are capitalized and amortized over the estimated useful product life, as further described in Note 12.

Stock Based Compensation

The Tracking Corp. accounts for its stock based compensation based on provisions in SFAS No. 123R, *Accounting for Stock-Based Compensation* which utilizes the fair value method on the date of the grant for the valuation of its securities given as compensation. Under SFAS No. 123R, The Tracking Corp. recognizes compensation expense for options over the period in which the options vest. The unearned compensation is amortized on a straight line basis over the requisite service period of the individual options.

The Tracking Corp. accounts for non-employee share-based awards in accordance with EITF No. 96-18, "Accounting for Equity Instruments That Are Issued to Other Than Employees for Acquisition, or in Conjunction with Selling, Goods or Services."

During year ended December 31, 2007, the fair value of each option based stock award was determined as of the date of grant using the Black-Scholes option-pricing model with the following weighted-average assumptions:

Assumption:	
Expected Volatility	**133.37%**
Expected term (years)	**.5 to 2.5**
Risk-free interest rate	**4.51% to 4.97%**
Expected dividend yield	**-**

Expected volatility is based solely on historical volatility of our common stock over the period commensurate with the expected term of the stock options. The Tracking Corp. relies solely on historical volatility as we do not have traded options. The expected term calculation for stock based awards is based on the simplified method, in accordance with SEC Staff Accounting Bulletin (SAB) 107. The risk-free interest rate is based on the U.S. Treasury yield in effect at the time of grant for an instrument with a maturity that is commensurate with the expected term of the stock options. The dividend yield of zero is based on the fact that The Tracking Corp. has never paid cash dividends on its common stock, and has no present intention to pay cash dividends.

Income Taxes

Income taxes are provided for the tax effects of transactions reported in the consolidated financial statements and consist of taxes currently due plus deferred taxes related to differences between the carrying amount of assets and liabilities for financial and income tax reporting purposes. To the extent that we will not realize a future tax benefit, a valuation allowance is established.

In June 2006, the Financial Accounting Standards Board (FASB) issued FASB Interpretation No. 48, "Accounting for Uncertainty in Income Taxes, an interpretation of FASB Statement No. 109" (FIN 48). This Interpretation provides guidance on recognition, classification and disclosure concerning uncertain tax liabilities. The evaluation of a tax position requires recognition of a tax benefit if it is more likely than not it will be sustained upon examination. The Tracking Corp. adopted this Interpretation effective January 1, 2007. The adoption did not have a material impact on The Tracking Corp.'s consolidated financial statements.

Net Loss per Common Share

Basic net loss per common share is based upon the weighted average number of common shares outstanding. Diluted earnings per share is computed on the basis of the weighted average number of common shares outstanding plus the effect of common stock equivalents including convertible securities determined on the "if converted method" and outstanding stock options and warrants using the "treasury stock" method. However, there were no potential common equivalent shares used in the calculation of weighted average common shares for diluted loss per common share, because the effect would be anti-dilutive due to the net loss. The number of shares convertible into common stock at March 31, 2008 is as follows:

Stock warrants	21,086,689
Notes Convertible	142,500,000
Total securities convertible into common stock	163,586,689

Fair Value Accounting

In September 2006, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 157, Fair Value Measurements ("SFAS 157"). This Statement defines fair value, establishes a framework for measuring fair value in generally accepted accounting principles, and expands disclosures about fair value measurements. The Tracking Corp does not expect the adoption of this and other recently issued accounting pronouncements to have a significant impact on its results of operations, financial position or cash flows.

NOTE 3 - GOING CONCERN

The Tracking Corp. has sustained losses and negative cash flows from operations since its inception, and as of September 30, 2008 had a working capital deficit. The Tracking Corp. does not currently have the resources to settle its current liabilities. These matters raise substantial doubt about The Tracking Corp.'s ability to continue as a going concern. The accompanying consolidated financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Management intends to raise working capital through additional equity and debt financings. However, there can be no assurance that such financings can be successfully completed, or successfully completed on terms acceptable to The Tracking Corp. If The Tracking Corp. is unable to raise additional capital, it may be required to pursue alternative strategies, which may include liquidation, bankruptcy or sale of The Tracking Corp. or its assets.

The Tracking Corp. has a limited operating history, and its prospects are subject to the risks, expenses and uncertainties frequently encountered by companies in the new and rapidly evolving markets for mobile computing, wireless internet, and new interface technology products and services. These risks include the failure to develop and extend The Tracking Corp.'s products and services, and the rejection of The Tracking Corp.'s products and services by customers and vendors, as well as other risks and uncertainties. In the event The Tracking Corp. does not successfully implement its business plan, certain assets may not be recoverable, certain liabilities may not be paid, and investments in The Tracking Corp.'s capital stock may not be recoverable.

NOTE 4 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2008:

Description		2008
Computer hardware		$ 368,915
Software		1,071,668
Furniture & equipment		38,347
Vehicles		16,469
Leasehold improvements		4,903
Total property & equipment		1,500,302
Less: Accumulated depreciation		(592,788)
Net property & equipment		$ 907,514

Depreciation expense during 2007 was $200,504.

NOTE 5 – INVENTORIES

Total inventory as of September 30, 2008 was $435,506.

NOTE 6 – LOANS

Related Party Loans

Chairman of the Board, President and current Chief Executive Officer Richard Hough has advanced funds to the Company on several occasions during the reporting years of 2007 and 2008. There are no loan documents or terms for repayment established in relation to the advances, however this balance is carried on the financial statements as a Note Payable.

NOTE 7 - COMMON STOCK

In 2006, The Tracking Corp. sold 3,920,813 common shares in private placements for net proceeds of $653,582.

On May 19, 2006, The Tracking Corp. agreed to sell 4,000,000 shares to Gentrak Holdings, LLC. The Tracking Corp. issued 300,000 shares with a fair value of $150,000 to Karl Renau for services rendered for certifications required by Jaguar-LandRover. The Tracking Corp. sold 1,700,000 shares for $850,000 of cash received in June 2006 by Gentrak Holdings, LLC. These two transactions constituted the first installment of the Agreement. The Tracking Corp. sold 506,666 shares for $380,000 of cash received in December 2006 by Gentrak Holdings, LLC. This transaction constituted a partial second installment of the agreement.

In May 2006, The Tracking Corp. issued 12,000 shares with a fair value of $9,480 to a third party to settle a dispute related to services provided by the third party.

On May 16, 2006, The Tracking Corp. granted 100,000 shares valued at their fair value of $79,000 to the University of North Texas Foundation, Inc., to gain participation in the New Product Development Initiative at the University, resulting in the establishment of the MicroTrak New Product Development Scholarship Fund.

On June 14, 2006, 600,000 shares with a fair value of $420,000 were issued in increments of 100,000 shares each, to directors for services.

The Tracking Corp. issued 50,000 shares with a fair value of $40,000 in July 2006 and 50,000 shares with a fair value of $25,000 in October 2006 to a director for services. On October 27, 2006, The Tracking Corp. issued stock bonuses of 25,000 shares each with a fair value of $10,000 each to 5 employees for services.

At various times in 2006, The Tracking Corp. issued a total of 928,400 shares with a fair value of $883,974 to outside parties for consulting services.

The Tracking Corp. issued 2,029,000 shares on November 17, 2006, to Ethos Group, Inc., at a conversion per share price of $0.25, to convert a $500,000 convertible note payable and $7,250 of accrued interest.

In June 2006, The Tracking Corp. completed the acquisition of Fibergrations, LLC, of Nashville, Tennessee, by issuing a total of 4,000,000 shares of common stock and 8,000,000 warrants with a combined fair value of $2,760,000 in varying amounts to four individuals. See note 9 for details.

In September 2006, The Tracking Corp. issued 200,000 shares with a fair value of $115,000 as part of a distribution agreement with a related party.

NOTE 8 – WARRANTS

The Tracking Corp. has Warrant Purchase Agreements with 7 individuals or entities for a total of 21,086,689 shares, at strike prices varying from $0.01 to $0.75 per share, expiring between May, 2007 and December, 2011.

As mentioned in Notes 7 and 9, The Tracking Corp. granted 8,000,000 warrants as part of the purchase price of Fibergrations, LLC. The warrants have exercise prices of $.25 per share, expire three years from date of grant and vest immediately.

As mentioned in Note 6, The Tracking Corp. granted 4,000,000 warrants as part of a note payable offering to Ethos Group, Inc. The warrants have exercise prices of $.75 per share, with 2,000,000 expiring one year from the date of grant and 2,000,000 expiring two years from the date of grant, and all vested immediately.

In December 2006, The Tracking Corp. granted two individuals and an entity a total of 1,363,030 warrants for consulting services. The warrants have exercise prices of $.33, expire 5 years from the date of grant and vest immediately. The fair value of the warrants was $325,806 which was expensed on the date of grant.

A summary of The Tracking Corp's stock warrant activity and related information for the period ended March 31, 2008 follows:

Warrants outstanding on March 31, 2008: 21,086,689.

NOTE 9 - ACQUISITION AND DISPOSITION OF FIBERGRATIONS, LLC

In May, 2006, The Tracking Corp. purchased the operations of Fibergrations, LLC, of Nashville, Tennessee. The acquired company was in the RFID business, a technology closely related to The Tracking Corp.'s GPS technology. The Tracking Corp. issued 4,000,000 shares and 8,000,000 warrants in varying amounts to four individuals, with a total market value of $2,760,000, for the acquisition. The tangible assets acquired, including cash, accounts receivable, inventory and equipment, totaled approximately $676,000. The remaining acquisition cost was initially recorded to patents and goodwill.

In December 2006, Fibergrations' offices in Nashville were closed, and its business activities were discontinued. The Tracking Corp. recorded a loss on the disposal totaling $2,340,407.

NOTE 10 - CONCENTRATIONS OF CREDIT RISK AND SALES

The Tracking Corp. has had fewer than four customers that accounted for more than 50% of its sales in each fiscal year since inception. Concentrations of credit risk with respect to trade receivables from other customers are limited due to the large number of customers comprising The Tracking Corp.'s remaining customer base. Concentrations of credit risk are also limited due to the short payment terms generally extended by The Tracking Corp.; by ongoing credit evaluations of customers; and by maintaining an allowance for doubtful accounts based on the credit risk of specific customers, historic trends and other information that management believes will adequately provide for credit losses.

The Tracking Corp. had fewer than four vendors that accounted for more than 50% of its purchases in each year since inception. The Tracking Corp. has trade credit terms with those vendors, the maximum of which is for a term of net 60 days and a maximum of $1 million. The second largest is for $100,000 maximum and is net 30 days.

The Tracking Corp. conducts all of its activities in a single business segment, the semi-conductor and cellular services segment. Over 90% of its sales and airtime services are conducted within the United States. The balance of its activities are conducted in Canada. The Tracking Corp. does not maintain a business presence within Canada, however some of its tracking units which have been sold to customers are subsequently transported to Canada, where the GPS satellites pick up their signals and transmit that data back to The Tracking Corp. utilizing Canadian cellular networks as part of the signal relay. This results in a small amount of vendor billing to The Tracking Corp. from Canadian cellular services vendors.

NOTE 11 – COMMITMENTS

The Tracking Corp. maintains employment agreements with its senior executive staff, including CEO Jerry Grisaffi and Controller Mike Roberts. These agreements are for varying terms and expiration dates.

The Tracking Corp. leases 4,915 square feet of office space at 9101 LBJ Freeway, Suite 100, Dallas, Texas, 75243, pursuant to a 5 year lease which commenced on January 1, 2006, and expires on May 30, 2011. The expense for 2006 was $70,292. The minimum payments required by the lease in the remaining four years are:

	Annual Rent Payments
2008	57,789
2009	79,512
2010	81,972
2011	34,155
	$ 253,428

As part of its ordinary course of business in the high technology sector, The Tracking Corp. maintains a number of agreements as both licensee and licensor of various forms of technology. These obligations are all directly related to The Tracking Corp.'s GPS (Global Positioning System) tracking and monitoring semi-conductor based products, and the internet and cellular delivery system of its services to the customer.

NOTE 12 - SOFTWARE DEVELOPMENT

The Tracking Corp. hired Perot Systems, Inc., on November 17, 2005, for the development of The Tracking Corp.'s software. There is a long term System Design, consisting of design sub-modules, for which Perot Systems, Inc. has periodically submitted Statements of Proposed Work and related costs to The Tracking Corp. for approval, and schedules for payments. These obligations are subject to change, as software design phases are completed, module designs are modified, or the development pace is altered to adjust for operational factors or changes in the rates of customer adoption.

NOTE 13 - PROVISION FOR INCOME TAXES

The Tracking Corp. has incurred losses since its inception and, therefore, has not been subject to federal income taxes.

Because United States tax laws limit the time which NOL carry forwards may be applied against future taxable income, The Tracking Corp. may be unable to take full advantage of its NOL's for federal income tax purposes should future operations generate future taxable income. Accordingly, The Tracking Corp. has recorded a valuation allowance for 100% of its deferred tax benefit related to its NOL.

NOTE 14 - OTHER CONTINGENCIES

Certain payroll tax payments were inadvertently missed in 2006. This resulted in $349,214 of accrued payroll taxes and penalties as of December 31, 2006. During 2007, an additional $128,899 of penalties and interest were assessed by the Internal Revenue Service. Subsequently, all payroll trust funds and principal amounts were paid in full during May and June of 2007. The Company paid the final penalties and interest in October 2007.

NOTE 15 – RESTATEMENT OF DECEMBER 31, 2005, FINANCIAL STATEMENTS

The Tracking Corp. restated its financial statements as of and for the year ended December 31, 2005, for the correction of certain errors. The restatement resulted in the following adjustments:

Financial Statement Account	December 31, 2005 As Previously Stated	Adjustment	Reference	December 31, 2005 Restated
Accounts Receivable	$ 130,885	$ (54,964)	A	$ 75,921
Prepaid Expenses & Other Assets	250,271	(224,038)	B	26,233
Goodwill	3,206,040	(3,206,040)	C	0
Due to Related Parties	250,100	10,369	E	260,469
Stock Payable	1,292,495	(1,292,495)	D	0
Common Stock	57,159	5,400	D	62,559
Additional Paid in Capital	3,919,842	(1,228,882)	C,D	2,690,960
Accumulated Deficit	(981,665)	(979,434)	A,B,D,E	(1,961,099)

A - Adjustment to reverse an improper accrual of accounts receivable.
B – Adjustment to write of certain prepaid and other assets capitalized erroneously.
C - Adjust the accounting for the acquisition of Microtrak GPS, Inc. from the original method of purchase accounting to a reverse merger and recapitalization.
D – Adjustment to correct the timing of stock issued.
E- Addition for imputed interest on related party debt.

NOTE 16 - SUBSEQUENT EVENTS

On October 29, 2008, Ernest Feik resigned as Chief Technology Officer for The Tracking Corp.

UPDATED INFORMATION AND DISCLOSURE STATEMENT

*THIS STATEMENT HAS NOT BEEN FILED WITH THE NASD OR ANY OTHER REGULATORY AGENCY

All information contained in this Information and Disclosure Statement has been compiled to fulfill the disclosure requirements of Rule 15c2-11 (a)(5) promulgated under the Securities Exchange Act of 1934, as amended. The enumerated captions contained herein correspond to the sequential format as set forth in the rule.

Item 2: The Principal Executive Office of the Issuer.

THE TRACKING CORP.
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Investor Relations Contact for the Issuer:

THE TRACKING CORP.
Attention: Mr. Mike Roberts
The Tracking Corp.
9101 LBJ Freeway, Suite 100
Dallas, Texas 75243
Ph: 214-361-8812
Fax: 214-692-1126

Item 8: The Nature of the Issuer's Business.

1. Has the Company had any default of any terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments:

   This item is not applicable.

2. Has the Issuer had a change of control?

   On October 29, 2008, Ernest Feik resigned as Chief Technology Officer. The position has not been filled at this time.

Item 11: The name of the chief executive officer, members of the board of directors, as well as counsel, accountant and public relations consultant.

In responding to this item, please provide the full names, business addresses, employment histories, board memberships, other affiliations, and number of securities (and of which class) beneficially owned by each such person, which information must be no older than the end of the most recent fiscal year, for the issuer's:

A. Executive Officers;

The following list sets forth the name, address and position of each executive officer and director of the Issuer as of the date hereof:

Name	Position
Mr. Richard Hough The Tracking Corp. 9101 LBJ Freeway, Suite 100 Dallas, Texas 75243	President, CEO, Secretary, and Director
Mr. Drew Diaz The Tracking Corp. 9101 LBJ Freeway, Suite 100 Dallas, Texas 75243	Chief Operating Officer
Mr. Wade B. Hampton 1310 Chesapeake Terrace Sunnyvale, California 94089	Director

The principal occupation and business experience during the last five years for each of the present directors and executive officers of the Issuer are as follows:

Mr. Richard Hough – President, CEO and Director - Mr. Hough has been President and CEO of Cosway Company, Inc., a personal care products manufacturer and seller, located in Carson, California.

Mr. Drew Diaz – Chief Operating Officer - Mr. Drew Diaz is a Director of The Tracking Corporation. He is currently Senior Vice President of World Wide sales for Criticare Systems, Inc., a publicly traded US based medical device company. Mr. Diaz attended Texas A&M University, earning a B.S. in Economics and he has also attended the Harvard University Executive Program. Mr. Diaz has over 20 years experience in international sales, market development, and strategic planning for medical exports to Europe, Asia-Pacific Rim, the Middle East, and Latin America. Mr. Diaz has lived in Mexico, Germany, Spain, and the US during his career, working for companies such as IBM, Pfizer, and DeRoyal Industries. Mr. Diaz is married and has two children and currently lives in the Dallas-Fort Worth area.

Mr. Wade B. Hampton – Director- Mr. Wade Hampton currently serves as Senior Vice President, CSO at Accuray Incorporated, a medical device company. From March 2003 to August 2006, Mr. Hampton served in various senior management roles, including Senior Vice President, Americas at Lumenis Ltd., a medical laser device company. From October 2001 to March 2003, he served as Vice President at Natus Medical, Inc. From September 1999 to October 2001 he served as Vice President of International Sales at

Coherent, Inc. From January 1997 to September 1999, he served in various positions, including President and Vice President, at Andros International, a scientific instrumentation company. Mr. Hampton holds a B.A. in Business Administration from the University of Florida.

F. Counsel:

There is no inside counsel.

Mr. Michael Higgins, Outside Counsel

CERTIFICATION

I, Mike Roberts, certify that:

1. I have reviewed this quarterly disclosure statement of The Tracking Corporation;
2. Based on my knowledge, this disclosure statement 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 disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

Date: September 30, 2008

Certified by: /s/Mike Roberts
Mike Roberts, Controller