



L.L. Bradford
Certified Public Accountants & Consultants

September 19, 2012

Hillard Herzog, CEO
Bergamo Acquisition Corp

Dear Mr. Herzog;

Included you will find the compiled financial statements of Bergamo Acquisition Corp as of and for the period ended September 17, 2012. The financial statements were prepared based on discussions with you along with reviewing information and agreements you provided. Thanks for giving us the opportunity to serve Bergamo Acquisition Corporation. We look forward to working together in the future.

Sincerely,

L.L. Bradford & Company, LLC
L.L. Bradford & Company, LLC



L.L. Bradford
Certified Public Accountants & Consultants

STANDARD INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To Management
Bergamo Acquisition Corp and Subsidiaries
Henderson, Nevada

We have compiled the accompanying consolidated balance sheet of Bergamo Acquisition Corp. and Subsidiaries (a corporation) as of September 17, 2012, and the related consolidated statements of income, comprehensive income, stockholders' equity and cash flows for the period from January 1, 2012 through September 17, 2012. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

L.L. Bradford & Company, LLC

L.L. Bradford & Company, LLC
Las Vegas, Nevada
September 18, 2012

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEET
(unaudited and in thousands, except share amounts)

	September 17, 2012
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 179,462
Total current assets	179,462
Investment in marketable securities	853
Total assets	\$ 180,315
LIABILITIES AND STOCKHOLDERS' EQUITY	
Current liabilities:	
Accounts payable	\$ 550
Accrued commissions	80,000
Accrued settlement	2,900
Income tax payable	9,827
Total liabilities	93,277
Commitments and contingencies	
Stockholders' equity:	
Common stock, \$0.001 par value, 400,000,000 shares authorized, 197,819,519 shares issued and outstanding	198
Additional paid-in capital	315
Retained earnings	86,439
Accumulated other comprehensive loss	86
Total stockholders' equity	87,038
Total liabilities and stockholders' equity	\$ 180,315

See Independent Accountant's Compilation Report and Accompanying Notes to Financial Statements.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF INCOME
FOR THE PERIOD FROM JANUARY 1, 2012 THROUGH SEPTEMBER 17, 2012
(unaudited and in thousands, except per share amounts)

Revenues	\$ 283,952
Cost of revenues	<u>102,223</u>
Gross income	<u>181,729</u>
Operating expenses:	
Commissions	80,000
Legal fees	1,500
Other	<u>63</u>
Total operating expenses	<u>81,563</u>
Net operating income	100,166
Settlement expense:	<u>(1,900)</u>
Income before provision for income taxes	98,266
Provision for income taxes	<u>(9,827)</u>
Net income	<u><u>\$ 88,439</u></u>
Weighted average number of common shares outstanding - basic and fully diluted	<u><u>166,612,019</u></u>
Net income per share - basic and fully diluted	<u><u>\$ 0.53</u></u>

See Independent Accountant's Compilation Report and Accompanying Notes to Financial Statements.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD FROM JANUARY 1, 2012 THROUGH SEPTEMBER 17, 2012
(unaudited and in thousands)

Net income	\$	88,439
Foreign currency translation adjustment		233
Unrealized loss on marketable securities		<u>(147)</u>
Comprehensive income	\$	<u><u>88,525</u></u>

See Independent Accountant's Compilation Report and Accompanying Notes to Financial Statements.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
STATEMENT OF STOCKHOLDERS' EQUITY
FOR THE PERIOD FROM JANUARY 1, 2012 THROUGH SEPTEMBER 17, 2012
(unaudited and in thousands except share amounts)

	Common stock		Additional paid-in capital	Retained earnings	Accumulated other comprehensive loss	Total stockholders' equity
	Number of shares	Amount				
Balance, December 31, 2011	135,404,519	\$ 135	\$ 315	\$ (2,000)	\$ -	\$ (1,550)
Issuance of common stock for cash	62,415,000	63				63
Net income				88,439		88,439
Foreign currency translation adjustment					233	233
Unrealized loss on marketable securities					(147)	(147)
Comprehensive income						88,525
Balance, September 17, 2012	197,819,519	\$ 198	\$ 315	\$ 86,439	\$ 86	\$ 87,038

See Independent Accountant's Compilation Report and Accompanying Notes to Financial Statements.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD FROM JANUARY 1, 2012 THROUGH SEPTEMBER 17, 2012
(unaudited and in thousands)

CASH FLOWS FROM OPERATING ACTIVITIES

Net income	\$ 88,439
Adjustments to reconcile net income to net cash provided by operating activities:	-
Increase in accrued commissions	80,000
Increase in accrued settlement	1,900
Increase in income tax payable	9,827
Net cash provided by operating activities	<u>180,166</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of marketable securities	(1,000)
Net cash used in investing activities	<u>(1,000)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Sale of common stock	63
Net cash provided by financing activities	<u>63</u>

Effect of foreign exchange rates on cash and cash equivalents	<u>233</u>
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Net increase in cash	179,462
Cash, beginning of period	-
Cash, end of period	<u>\$ 179,462</u>

Supplemental disclosures:

Interest paid	\$ -
Income taxes paid	<u>\$ -</u>

Non-cash investing and financing activities:

Settlement of debt	<u>\$ 1,000</u>
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See Independent Accountant's Compilation Report and Accompanying Notes to Financial Statements.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Note 1 – Nature of Business and Summary of Significant Accounting Policies

Nature of Business

Bergamo Acquisition Corp and Subsidiaries (“Bergamo” or the “Company”) is a Delaware corporation incorporated in 1997.

The Company is engaged in investing in financial instruments and companies worldwide. During May 2012, the Company purchased 100% interest in a European entity for its investing strategies utilizing the EURO currency.

Summary of Significant Accounting Policies

Basis of Presentation

These financial statements and related notes are presented in accordance with accounting principles generally accepted in the United States. The Company’s fiscal year-end is December 31.

The Company’s reporting currency is the United States dollar (USD) and functional currency is the EURO. Foreign currency assets and liabilities are translated into their U.S. dollar equivalents based on year end exchange rates. Revenue and expense accounts are translated at average exchange rates. Aggregate exchange gains and losses arising from the translation of foreign assets and liabilities are included in shareholders’ equity as a component of comprehensive income. Accumulated gain on foreign currency translation adjustment was \$0.2 million as of September 17, 2012.

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash equivalents include money market accounts which have maturities of three months or less. For the purpose of the statements of cash flows, all highly liquid investments with an original maturity of three months or less are considered to be cash equivalents. Cash equivalents are stated at cost plus accrued interest, which approximates market value.

Investment in Marketable Securities

Investment in marketable securities consists of stock in a publicly traded company. The securities are stated at fair value as determined by the closing market prices as of September 17, 2012. These securities are classified as available-for-sale.

The Company is required to evaluate its available-for-sale investment for other-than-temporary impairment charges. The Company will determine when an investment is considered impaired (i.e., decline in fair value below its amortized cost), and evaluate whether the impairment is other than temporary (i.e., investment value will not be recovered over its remaining life). If the impairment is considered other than temporary, the Company will recognize an impairment loss equal to the difference between the investment’s cost and its fair value.

According to the SEC Staff Accounting Bulletin, Topic 5: Miscellaneous Accounting, M - Other Than Temporary Impairment of Certain Investments in Debt and Equity Securities, there are numerous factors to be considered in such an evaluation and their relative significance will vary from case to case. The following are a few examples of the factors that individually or in combination, indicate that a decline is other than temporary and that a write-down of the carrying value is required:

- The length of the time and the extent to which the market value has been less than cost;

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

- The financial condition and near-term prospects of the issuer, including any specific events which may influence the operations of the issuer such as changes in technology that may impair the earnings potential of the investment or the discontinuance of a segment of the business that may affect the future earnings potential; or
- The intent and ability of the holder to retain its investment in the issuer for a period of time sufficient to allow for any anticipated recovery in market value.

Revenue Recognition

Investments in Financial Instruments – The Company earns commissions based on returns from investments in financial instruments. Revenues are recorded upon receipt of actual returns.

Costs include commissions or revenue sharing arrangements with other parties.

Fair Value of Financial Instruments

The Company's financial instruments include cash, receivables, available-for-sale securities and due to related parties. Management believes the fair values of these financial instruments approximate their carrying values due to their short-term nature.

The Company adopted ASC Topic 820-10 for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value in the financial statements on a recurring basis (at least annually). Topic 820-10 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. Topic 820-10 defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk including our own credit risk.

In addition to defining fair value, Topic 820-10 expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which is determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

- Level 1 – inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.
- Level 2 – inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

In general, and where applicable, the Company uses quoted prices in an active market for marketable securities that are traded on exchanges. These marketable securities are included in Level 1.

Income Taxes

The Company recognizes deferred tax assets and liabilities based on differences between the financial reporting and tax basis of assets and liabilities using the enacted tax rates and laws that are expected to be in effect when the differences are expected to be recovered. The Company provides a valuation allowance for deferred tax assets for which it does not consider realization of such assets to be more likely than not.

In accordance with ASC 740, "Income Taxes" ("ASC 740"), the Company recognizes the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be capable of withstanding examination by the

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
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taxing authorities based on the technical merits of the position. These standards prescribe a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. These standards also provide guidance on de-recognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Various taxing authorities periodically audit the Company's income tax returns. These audits include questions regarding the Company's tax filing positions, including the timing and amount of deductions and the allocation of income to various tax jurisdictions. In evaluating the exposures connected with these various tax filing positions, including state and local taxes, the Company records allowances for probable exposures. A number of years may elapse before a particular matter, for which an allowance has been established, is audited and fully resolved. The Company has not yet undergone an examination by any taxing authorities.

The assessment of the Company's tax position relies on the judgment of management to estimate the exposures associated with the Company's various filing positions.

Recent Accounting Pronouncements

In July 2012, the Financial Accounting and Standards Board (FASB) issued Accounting Standards Update ("ASU") ASU 2012-02, Intangibles – Goodwill and Other (Topic 350): Testing Indefinite-Lived Intangible Assets for Impairment. ASU 2012-02 addresses valuation of indefinite-lived intangible assets other than goodwill, and allows an entity the option to first assess qualitative factors to determine whether it is more likely than not that impairment has occurred. If an entity determines it is not likely that impairment has occurred no further action is necessary. ASU 2012-02 is effective for annual and interim impairment tests performed for fiscal years beginning after September 15, 2012, with early adoption permitted. The Company elected early adoption of ASU 2012-02 during the second quarter of 2012 without impact to financial condition, results of operations, or cash flows.

Note 2 – Investment in marketable securities

Investment in marketable securities consists of 2,132,157 shares of common stock in a publically traded company at a cost of \$1 million. During the period from January 1, 2012 through September 10, 2012, the Company recorded an unrealized loss of \$0.1 million. As of September 17, 2012, the estimated fair value of the shares was \$0.9 million.

During August 2012, a Stock Purchase Agreement was entered into to purchase 60% of a Delaware corporation in exchange for \$7.5 million in order to effect the purchase of a majority control of the publically traded company noted in the preceding paragraph. As of the date of these financials, the \$7.5 million has not been transferred.

Note 3 – Commitments and Contingencies

During September 2012, the Company entered into a settlement agreement to satisfy outstanding debt and accrued interest carried on the Company's financials at approximately \$1.0 million. The Company had previously defended against the penalties and interest but agreed to a total settlement of approximately \$2.9 million. Accordingly, the Company recorded settlement expense of \$1.9 million.

During August 2012, a subsidiary ("Subsidiary") of the Company entered into an Investors' General Agreement and Investment Platform Provider Business Agreement (hereafter the "Investor Agreement"). The Investor Agreement describes the profit sharing between the investors and the Subsidiary and provides for weekly payment of those profits. The agreement will be ongoing for five years.

Note 4 – Related Party Transactions

During the period ended September 17, 2012, the Company accrued \$40 million in commissions to the Company's president and director and another \$40 million to the Company's executive vice president and director.

BERGAMO ACQUISITION CORP AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
(unaudited)

Note 5 – Income Taxes

The components of the provision for income taxes consists of the following as of September 17, 2012 (in thousands):

Foreign current taxes	\$ 9,827
Federal deferred taxes	-
Total provision for income taxes	<u>\$ 9,827</u>

The reconciliations of the statutory federal income tax rate to the Company's effective tax rate for the period ended September 17, 2012 are show below:

Income tax at foreign rate	10.00%
Other	-%
Effective income tax rate	<u>10.00%</u>

The Company does not have any unrecognized tax positions for the period ended September 17, 2012.

Note 6 – Subsequent Events

The Company has evaluated subsequent events through September 17, 2012, the date the financial statements were issued. No subsequent events have occurred that would require disclosure.