



**ROBOSERVER SYSTEMS CORP.
FINANCIAL STATEMENTS
FOR THE QUARTER ENDED**

SEPTEMBER 30, 2008

-Financial Principal's Letter Regarding Financial Statements

-September 30, 2008 Quarterly Financial Statements and Accompanying Notes

CERTIFICATION

The financial information contained in this report is unaudited and is based upon present knowledge and belief. This information is believed to be correct and does not contain untrue statement of material fact and is in accordance with generally accepted accounting principles, consistently applied.

These financial statements and the notes hereto, fairly present in all material respects the financial condition, results of operations and cash flows for the three months and nine months ended, September 30, 2008, and September 30, 2007, in conformity with generally accepted accounting principles in the United States, consistently applied.

The Issuer has duly caused this report to be signed and certified on its behalf by the undersigned, duly authorized, on this 25th Day of November, 2008.

/s/ Delmar Janovec

Delmar Janovec
President and Principal
Financial Officer

**CROUCH & ASSOCIATES
1453 SOUTH MAJOR STREET
SALT LAKE CITY, UTAH 84115**

RoboServer Systems Corp.
Mr. Delmar Janovec, President
3440 E. Russell Road, Suite 217
Las Vegas, NV 89120

Dear Mr. Janovec,

I have compiled the accompanying consolidated balance sheets of RoboServer Systems Corp., and its wholly-owned subsidiary (the "Company") as of September 30, 2008, and the related consolidated statements of operations, changes in stockholders' deficit and cash flows for three months and nine months then ended in accordance with Statements of Standards for Accounting and Review Services issue by the American Institute of Certified Public Accounts.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other form of assurance on them.

These financial statements have been prepared in accordance with United States generally accepted accounting principles.

I have participated in the decision making process regarding certain financial transactions and am therefore not independent.

/s/ Brent Crouch

Brent Crouch
November 21, 2008
Salt Lake City, Utah

ROBOSERVER SYSTEMS CORP.
CONSOLIDATED BALANCE SHEETS
(Unaudited)

| | September 30, 2008 (unaudited) | December 31, 2007 (unaudited) |
|---|--------------------------------------|-------------------------------------|
| ASSETS: | | |
| Current Assets: | | |
| Cash | \$ 488 | \$ 178 |
| Accounts receivable | 8,821 | - |
| Prepaid expenses | 6,000 | 6,000 |
| Inventory | 14,717 | 17,723 |
| Total Current Assets | <u>30,026</u> | <u>23,901</u> |
| Plant, Property and Equipment (net) | 35,822 | 46,022 |
| Other assets | | |
| Amortizable assets (net) | 118,421 | 124,781 |
| Deposits | 2,725 | 2,700 |
| Total other assets | <u>121,146</u> | <u>127,481</u> |
| Total Assets | <u>\$ 186,994</u> | <u>\$ 197,404</u> |
| | | |
| LIABILITIES AND STOCKHOLDERS' DEFICIT | | |
| Current Liabilities: | | |
| Accounts payable and accrued expenses | \$ 42,598 | \$ 49,588 |
| Note Payable - related party | 75,250 | 75,250 |
| Note Payable | - | 100,000 |
| Due to affiliates | 1,502,259 | 1,073,586 |
| Total Current Liabilities | <u>1,620,107</u> | <u>1,298,424</u> |
| Total Liabilities | <u>\$ 1,620,107</u> | <u>\$ 1,298,424</u> |
| | | |
| STOCKHOLDERS' DEFICIT | | |
| Preferred stock convertible stock, \$.001 par value; 15,000,000 shares authorized; voting rights - 10 votes to one share of common; outstanding 6,500,000 at December 31, 2007 and September 30, 2008 | 6,500 | 6,500 |
| 78,087,652 outstanding at September 30, 2008 and 61,854,319 at December 31, 2007 | 78,088 | 61,855 |
| Additional paid-in Capital | 664,770 | 518,385 |
| Retained deficit | (2,182,471) | (1,687,760) |
| Total Stockholders' Deficit | <u>(1,433,113)</u> | <u>(1,101,020)</u> |
| Total Liabilities and Stockholders' Deficit | <u>\$ 186,994</u> | <u>\$ 197,404</u> |

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

ROBOSERVER SYSTEMS CORP.
CONSOLIDATED STATEMENT OF OPERATIONS FOR

(unaudited)

| | Three months ended | | Nine months ended | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | September 30, 2008 | September 30, 2007 | September 30, 2008 | September 30, 2007 |
| Revenues | \$ 10,037 | \$ 88 | \$ 15,348 | \$ 2,499 |
| Cost of goods sold | 5,525 | | 5,602 | |
| Gross profit | <u>4,512</u> | <u>88</u> | <u>9,746</u> | <u>2,499</u> |
| Operating expenses: | | | | |
| Selling, general and administrative expenses | 141,871 | 135,661 | 480,365 | 416,891 |
| Depreciation and amortization | 6,658 | 6,469 | 19,814 | 19,289 |
| Total operating expenses | <u>148,529</u> | <u>142,130</u> | <u>500,179</u> | <u>436,180</u> |
| Other income and expenses: | | | | |
| Relief-of-debt income | | | | |
| Interest expense | | (2,125) | (4,278) | (7,389) |
| Total other income and expenses | <u>-</u> | <u>(2,125)</u> | <u>(4,278)</u> | <u>(7,389)</u> |
| Loss before tax | (144,017) | (144,167) | (494,711) | (441,070) |
| Income tax expenses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net loss | <u>\$ (144,017)</u> | <u>\$ (144,167)</u> | <u>\$ (494,711)</u> | <u>\$ (441,070)</u> |
| Net loss per common share | \$ (0.0021) | \$ (0.002) | \$ (0.008) | \$ (0.007) |
| Weighted average common shares outstanding | 69,970,985 | 61,854,319 | 64,559,875 | 61,854,319 |

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

ROBOSERVER SYSTEMS CORP.
CONSOLIDATED STATEMENT OF CHANGES IN STOCKHOLDERS' DEFICIT
FROM DECEMBER 31, 2005 TO SEPTEMBER 30, 2008
(Unaudited)

| | Preferred stock | | Common Stock | | Additional | Retained | Total |
|---|------------------|-----------------|-------------------|------------------|--------------------|-----------------------|-----------------------|
| | Shares | Amount | Shares | Amount | Paid-in Capital | Deficit | |
| Balance at December 31, 2005 | 6,500,000 | 6,500 | 53,015,713 | \$ 53,016 | \$ 292,371 | \$ (487,351) | (135,465) |
| Shares issued in exchange for legal services at \$.07 per share | | | 393,610 | 394 | 27,158 | | 27,552 |
| Shares previously cancelled due to non-performance on consulting contract | | | 2,000,000 | 2,000 | | | 2,000 |
| Shares issued for services rendered during the 4th quarter, 2006 | | | 3,819,996 | 3,820 | 51,481 | | 55,301 |
| Conversion of note for restricted stock | | | 2,625,000 | 2,625 | 147,375 | | 150,000 |
| Net loss for the year ended December 31, 2006 | | | | | | (495,886) | (495,886) |
| Balance at December 31, 2006 | <u>6,500,000</u> | <u>\$ 6,500</u> | <u>61,854,319</u> | <u>\$ 61,855</u> | <u>\$ 518,385</u> | <u>\$ (983,237)</u> | <u>\$ (396,498)</u> |
| Net loss for the year ended December 31, 2007 | | | | | | (704,523) | (704,523) |
| Balance at December 31, 2007 | <u>6,500,000</u> | <u>\$ 6,500</u> | <u>61,854,319</u> | <u>\$ 61,855</u> | <u>\$ 518,385</u> | <u>\$ (1,687,760)</u> | <u>\$ (1,101,020)</u> |
| Conversion of note for restricted stock | | | 12,400,000 | \$ 12,400 | \$ 111,885 | | \$ 124,285 |
| Shares issued for services rendered | | | 3,833,333 | \$ 3,833 | \$ 34,500 | | \$ 38,333 |
| Net loss for the six months ended September 30, 2008 | | | | | | (494,711) | (494,711) |
| Balance September 30, 2008 | <u>6,500,000</u> | <u>\$ 6,500</u> | <u>78,087,652</u> | <u>78,088</u> | <u>664,770</u> | <u>(2,182,471)</u> | <u>(1,433,113)</u> |

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

ROBOSERVER SYSTEMS CORP.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For the Nine months ended September 30, 2008 and 2007
(unaudited)

| | September 30, 2008 | September 30, 2007 |
|---|-----------------------|-----------------------|
| Cash flows from operating activities: | | |
| Net loss | (494,711) | (441,070) |
| Adjustment to reconcile net loss to cash used in operations: | | |
| Stock issued to pay expenses (company and affiliate stock) | 396,807 | 251,553 |
| Depreciation and amortization | 19,814 | 19,289 |
| Change in operating accounts: | | |
| Accounts payable and accrued expenses | (6,990) | 4,442 |
| Inventory | 3,006 | (11,821) |
| Accounts receivable | (8,821) | - |
| Deposits | (25) | - |
| Net cash used in operating activities | (90,920) | (177,607) |
| Cash flows from investing activities: | | |
| Purchase of assets | (3,254) | (22,229) |
| | (3,254) | (22,229) |
| Cash flows from financing activities: | | |
| Proceeds (payments) from loans - affiliates | 94,484 | 198,355 |
| | 94,484 | 198,355 |
| Increase (Decrease) in cash | 310 | (1,481) |
| Cash - Beginning of the year | 178 | 5,554 |
| Cash - End of the period | 488 | 4,073 |
| | 488 | |
| Cash paid for: | | |
| Interest | - | 7,389 |
| Supplemental Disclosure of Non-Cash investing and financing activities: | | |
| Common stock issued for debt and interest | 124,258 | - |

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

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A – SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows.

The consolidated financial statements include a company which is effectively controlled directly by the Company, where control is defined as the power to govern the financial operation policies. This control is generally evidenced when the company directly or indirectly owns more than 50% of the voting rights of the company's share capital. Significant intercompany transactions have been eliminated in consolidation.

As of September 30, 2008, and December 31, 2007, AmeriResource Technologies, Inc. ("Parent" or "Affiliates") controlled approximately 35% and 47.2%, respectively, of the outstanding common stock of the Company. As of December 31, 2006 and 2005, an officer of the Company owned 100% or 6,500,000 shares of the non-convertible Preferred stock outstanding. One share of SuperVoting Preferred stock has voting rights equal to 10 shares of common stock giving the Parent company effective control.

Business and Basis of Presentation

RoboServer Systems Corp. (the "Company") was formed under the laws of the state of Delaware, October 4, 2000 as Equity Thunder, Inc. During the year ended December 31, 2004, the Company changed its name to RoboServer Systems Corp. RoboServer is a leading provider of self-service technologies to restaurant industries and are designed to work like ATM machines, allowing customers too quickly and easily place orders, pay, and go. Industry estimates and market observations show that a self-serve technology reduces time by as much as 33 percent.

RoboServer Systems Corp. is a leading provider of self-service technologies to the restaurant industries, and payment processing of parking tickets/citations for municipalities and governmental agencies. During the first nine months of this calendar year, RoboServer began rolling out the first EasyPay kiosks. A pilot program was contracted with the City of St. Louis for a Parking Ticket Payment System Kiosk and the first unit was installed on July 3rd 2008. City officials report great success and are considering locations for more units City wide. Additional requests from Utility and Tax authorities of the City of St. Louis are being developed for implementation during the 4th quarter and the City has asked that we partner with their payment processing company to create a seamless product with one point of contact.

Additionally, a new system in the medical sector has been developed for pilot testing called RoboMedOffice. The new Robo Medical Office Software and kiosk system coincides nicely with the strict HIPAA regulations and allows patients to check in, fill in medical system/condition forms in privacy, and then automatically populates the patient's medical records without anyone seeing or overhearing sensitive data except for the authorized medical staff. A copy of the forms can be printed at the kiosk for patient use or to be attached to the patient's file during the exam or electronically sent to the physicians tablet for immediate use during the exam. Additional features such as selecting and scheduling their next appointment can be done at the kiosk and the reminder card printed right at the

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Business and Basis of Presentation (Continued)

kiosk, as well as the system sending email or phone reminders automatically, greatly reducing the manpower currently required to handle administrative paperwork and reminder calls. Income opportunities are available by selling the patient copies of their personal medical records printed right at the kiosk with proper security code. Charges for records will be collected at the kiosk by accepting debit/credit cards. Patients will also be able to review outstanding balances and make full or partial payments.

RoboServer has been approached by a large national credit card processing company and has entered into preliminary contract discussions whereas; RoboServer will be the vendor of choice for the credit card processing. This will allow the company to position itself in a way that will allow their users to have another option for making payments. Several bids/quotes for this service have been tested and RoboServer anticipates having the agreement formalized during the 4th quarter of 2008 however, there is no assurance the Company will enter into an agreement during the 4th quarter of this calendar year.

RoboServer developed its first pilot of the “Assisted Server” two-screen model that was shown at the Las Vegas Restaurant, Hospitality, and Night Club Expo in March of 2007. The pilot “Assisted Server” was well received and resulted in numerous leads with various business owners in both the restaurant and night club segments. Business owners have expressed a need to migrate customers to self-service without losing contact with the customer during their ordering process. The “Assisted Server” can be used as self-service, assisted service or counter service since the unit has two screens, one facing the customer and a mirrored screen facing the cashier/counter helper. Businesses are very excited about the “Assisted Server,” because it is a natural progression from traditional POS line-ordering to self-service.

RoboServer has installed pilot self-serve units in two (2) different fast-food franchisees, with the first installation at Angelo’s Burgers in Encinitas, CA, and the second installation at Dairy Queen in Oceanside, CA. The Angelo’s Burgers installation was completed in the fall of 2005, and the Dairy Queen in the spring of 2006. Since the installation of the pilot self-serve free-standing kiosk in Dairy Queen, RoboServer installed a 2nd model, a counter-top self-serve unit in the fall of 2007. RoboServer continues to receive numerous inquiries from some of the leading fast-food chains for the RoboServer self-serve kiosks. Self-Serve Technologies, Inc. is a wholly-owned subsidiary of RoboServer and is the entity that has performed all of the research, development, and modifications since the POS software and self-serve technologies were acquired in May, 2004. To learn more, please visit our website at www.roboservercorp.com.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the company considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment is stated at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets.

Long-Lived Assets

The Company has adopted Statement of Financial Accounting Standards No.144 (SFAS 144). The Statement requires that long-lived assets and certain identifiable intangibles held and used by the Company be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Events relating to recoverability may include significant unfavorable changes in business conditions, recurring losses, or a forecasted inability to achieve break-even operating results over an extended period. The Company evaluates the recoverability of long-lived assets based upon forecasted undercounted cash flows. Should impairment in value be indicated, the carrying value of intangible assets will be adjusted, based on estimates of future discounted cash flows resulting from the use and ultimate disposition of the asset. SFAS No. 144 also requires assets to be disposed of be reported at the lower of the carrying amount or the fair value less costs to sell.

Research and Development

The Company accounts for research and development costs in accordance with the Financial Accounting Standards Board's Statement of Financial Accounting Standards No. 2 ("SFAS 2"), "Accounting for Research and Development Costs. Under SFAS 2, all research and development costs must be charged to expense as incurred. Accordingly, internal research and development costs are expensed as incurred. Third-party research and developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. Company-sponsored research and development costs related to both present and future products are expensed in the period incurred. The Company incurred research and product development costs of \$546, and \$4,850 for the quarters ended September 30, 2008, and 2007, respectively.

Income Taxes

The Company has adopted Financial Accounting Standard No. 109 (SFAS 109) which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Temporary differences between taxable income reported for financial reporting purposes and income tax purposes are insignificant.

Net Loss Per Common Share

The Company computes earnings per share under Financial Accounting Standard No. 128, "Earnings Per Share" (SFAS 128). Net loss per common share is computed by dividing net loss by the weighted average number of shares of common stock and dilutive common stock equivalents outstanding during the year.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

Revenue Recognition

Revenue for product sales is recognized at the time the product is shipped to or picked up by the customer.

Advertising

The Company follows the policy of charging the costs of advertising to expenses as incurred. For the three months ended September 30, 2008 and 2006 respectively, advertising costs were not material to the statement of operations.

Liquidity

As shown in the accompanying financial statements, the Company has incurred a net loss of (\$144,017) and (\$494,711), for the three months and nine months ended September 30, 2008 versus a net loss of (\$144,167) and (\$441,070) for the same periods in 2007. As of September 30, 2008, the Company had working capital deficit of (\$1,590,081). The Company's management is expecting to achieve revenue producing products, services, and profitable operations, however, until those goals are achieved, it relies on advances from affiliates, loans from lenders, and on the sale of common stock to finance its operations.

Concentrations of Credit Risk

Financial instruments and related items, which potentially subject the Company to concentrations of credit risk, consist primarily of cash, cash equivalents and related party receivables. The Company places its cash and temporary cash investments with credit quality institutions. At times, such investments may be in excess of the FDIC insurance limit.

Stock Based Compensation

In December 2002, the FASB issued SFAS No. 148, "Accounting for Stock-Based Compensation-Transition and Disclosure-an amendment of SFAS 123." This statement amends SFAS No. 123, "Accounting for Stock-Based Compensation," to provide alternative methods of transition for a voluntary change to the fair value based method of accounting for stock-based employee compensation. In addition, this statement amends the disclosure requirements of SFAS No. 123 to require prominent disclosures in both annual and interim financial statements about the method of accounting for stock-based employee compensation and the effect of the method used on reported results. The Company has chosen to continue to account for stock-based compensation using the intrinsic value method prescribed in APB Opinion No. 25 and related interpretations. Accordingly, compensation expense for stock options is measured as the excess, if any, of the fair market value of the Company's stock at the date of the grant over the exercise price of the related option. The Company has adopted the annual disclosure provisions of SFAS No. 148 in its financial reports.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Comprehensive Income

Statement of Financial Accounting Standards No. 130, "Reporting Comprehensive Income" (SFAS 130), establishes standards for reporting and display of comprehensive income, its components and accumulated balances. Comprehensive income is defined to include all changes in equity except those resulting from investments by owners and distributions to owners. Among other disclosures, SFAS 130 requires that all items that are required to be recognized under current accounting standards as components of comprehensive income be reported in a financial statement that is displayed with the same prominence as other financial statements. The Company adopted SFAS 130 during the period ended September 30, 2008 and year-ended December 31, 2007, and has no items of comprehensive income to report.

Segment Information

Statement of Financial Accounting Standards No. 131, Disclosures about Segments of an Enterprise and Related Information (SFAS 131) establishes standards for reporting information regarding operating segments in annual financial statements and requires selected information for those segments to be presented in interim financial reports issued to stockholders. SFAS 131 also establishes standards for related disclosures about products and services and geographic areas. Operating segments are identified as components of an enterprise about which separate discrete financial information is available for evaluation by the chief operating decision maker, or decision-making group, in making decision show to allocate resources and assess performance. The information disclosed herein, materially represents all of the financial information related to the Company's principal operating segment.

Recent Accounting Pronouncements

In February 2006, the FASB issued Statement of Financial Accounting Standards No. 155, Accounting for No. 155, *Accounting for Certain Hybrid Financial Instruments* ("SFAS No. 155"), which amends Statement of Financial Accounting Standards No. 133, *Accounting for Derivative Instruments and Hedging Activities* ("SFAS No. 133") and Statement of Financial Accounting Standards.

No. 140, *Accounting for Transfers and Servicing of Financial Assets and Extinguishments of Liabilities* ("SFAS No. 140"). SFAS No. 155 permits fair value measurement for any hybrid financial instrument that contains an embedded derivative that otherwise would require bifurcation, establishes a requirement to evaluate interests in securitized financial assets to identify interests that are freestanding derivatives or hybrid financial instruments containing embedded derivatives. The Company does not expect the adoption of SFAS 155 to have a material impact on the consolidated financial position, results of operations or cash flows.

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), which clarifies the accounting for uncertainty in tax positions. This Interpretation requires that we recognize in our financial statements the benefit of a tax position if that position is more likely than not of being sustained on audit, based on the technical merits of the position. The provision's of FIN 48 become effective as of the beginning of our 2008 fiscal year, with the cumulative effect of the change in accounting principle record as an adjustment to

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements-(Continued)

opening retained earnings. We do not expect the adoption of FIN 48 to have a material impact on the Company's consolidated financial position, results of operations or cash flows.

In September 2006, the FASB issued SFAS NO. 157 "Fair Value Measurements". SFAS No. 157 defined fair values established a framework for measuring fair value in generally accepted accounting principles and expand disclosure about fair value in generally accepted accounting principles and expands disclosure about fair values. This statement is effective for financial statements issued for fiscal years beginning after November 15, 2007, and interim periods within these fiscal years. Management believes that the adoption of SFAS No. 157 will not have a material impact on the consolidated financial results of the Company.

In September 2006, the Securities and Exchange Commission issued State Accounting Bulletin No. 108, "Considering the Effects of Prior Year Misstatements when Quantifying Misstatements in Current Year Financial Statements", (SAB 108), which addresses how to quantify the effect of financial statement errors. The provisions of SAB 108 become effective as of the year ended 2007, our fiscal year. We do not expect the adoption of SAB 108 to have a significant impact on the financial statements.

SFAS No. 141(R). In December 2007, the FASB issued SFAS No. 141 (Revised 2007), Business Combinations. SFAS No. 141(R) will significantly change the accounting for business combinations. Under SFAS No. 141(R), an acquiring entity will be required to recognize all the assets acquired and liabilities assumed in a transaction at the acquisition-date fair value with limited exceptions. It also amends the accounting treatment for certain specific items including acquisition costs and non-controlling minority interests and includes a substantial number of new disclosure requirements. SFAS No. 141(R) applies prospectively to business combinations for which the acquisition date is on or after January 1, 2009. The Company is currently evaluating the impact that the SFAS No. 141(R) will have on its financial statements.

SFAS No. 160. In December 2007, the FASB issued SFAS No. 160, "Non controlling Interests in Consolidated Financial Statements" - An Amendment of ARB No. 51. SFAS No. 160 establishes new accounting and reporting standards for the non controlling interest in a subsidiary and for the deconsolidation of a subsidiary. Specifically, this statement requires the recognition of a non controlling interest (minority interest) as equity in the consolidated financial statements and separate from the parent's equity. The amount of net income attributable to the non-controlling interest will be included in consolidated net income on the face of the income statement. SFAS No. 160 also includes expanded disclosure requirements regarding the interests of the parent and its non controlling interest. SFAS No. 160 is effective for fiscal years, and interim periods beginning after January 1, 2009. The Company is currently evaluating the impact that the SFAS No. 160 will have on its financial statements.

SFAS No. 161. In March 2008, the FASB issued SFAS No. 161, "Disclosures about Derivative Instruments and Hedging Activities-an amendment of FASB Statement No. 133" ("FAS 161"). FAS 161 changes the disclosure requirements for derivative instruments and hedging activities.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Recent Accounting Pronouncements-(Continued)

Entities are required to provide enhanced disclosures about (a) how and why an entity uses derivative instruments, (b) how derivative instruments and related hedged items are accounted for under Statement 133 and its related interpretations, and (c) how derivative instruments and related hedged items affect an entity's financial position, financial performance, and cash flows. The guidance in FAS 161 is effective for financial statements issued for fiscal years and interim periods beginning after November 15, 2008, with early application encouraged. This Statement encourages, but does not require, comparative disclosures for earlier periods at initial adoption. The Company is currently assessing the impact of FAS 161.

Note B – ACQUISITION

On August 26, the Company entered into a Capital Stock Exchange Agreement ("Agreement") with AmeriResource Technologies, Inc., in which the Company acquired 100% of the outstanding common stock of Self-Serve Technologies, Inc., by issuing 6,500,000 shares of its Preferred stock and 25,000,000 shares of its common stock. Immediately after the stock exchange, AmeriResource Technologies, Inc., owned a majority interest in the Company.

Note C – ACCOUNTS RECEIVABLE, OTHER

The Company has recorded a receivable for the carry back of net operating losses for federal and state income taxes to taxable incomes of the prior year.

Note D – DEPOSITS

The Company has deposits that total \$2,700 and is comprised of office, utility, and hardware deposits.

Note E - PROPERTY AND EQUIPMENT

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

| | |
|---------------------------|------------|
| Office Furniture | \$2,601 |
| Computer-Office Equipment | 88,540 |
| Total | \$91,141 |
| Accumulated depreciation | (\$55,319) |
| Net Assets | \$35,822 |

Depreciation expense for the three months ended September 30, 2008 and 2007 was \$4,520, and \$4,331, respectively.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE F – OTHER ASSETS

Other assets is comprised of a lease deposit of \$500 on and a point of sale (“POS”) software/hardware system that is owned by it wholly-owned subsidiary Self-Serve Technologies, Inc., which was acquired as a subsidiary on August 26, 2004. The original cost of the POS system at acquisition date was \$31,500. Additional costs were incurred after the software was in the testing stage. The cost as of September 30, 2008, is \$146,647, and accumulated amortization of \$28,200. The POS system is being amortized using the straight line method over a period of 5 years.

NOTE G – LOAN

In May, 2006, The Company entered into a Convertible Promissory Note in the amount of \$100,000 with an investor. The note calls for interest at 12% per annum with no interest due until the maturity date of May 8, 2008. The Note was converted into Twelve Million Four Hundred Thousand (12,400,000) shares of common stock at a conversion price of \$0.01 cents per share.

NOTE H – RELATED PARTY TRANSACTIONS

As of September 30, 2008, the Company has net advances from its parent, AmeriResource, Technologies, Inc. and affiliates of \$1,502,259.

As of September 30, 2008, the Company owes an officer in the amount of \$62,750. The note is payable on demand and is non-interest bearing.

NOTE I – STOCKHOLDERS’ EQUITY

Preferred Stock

There were no issuances to report during the quarter ended September 30, 2008

Common Stock

Stock issuances during the quarter ended September 30, 2008.

During the 3rd quarter the Company issued 12,400,000 shares of common stock to an accredited investor for the conversion of a note in the amount \$100,000.

During the 3rd quarter the Company issued 3,833,333 shares of common stock to consultants for services rendered to the Company.

There were no issuances of stock during the calendar year 2007.

Issuances of common stock during the three months ended September 30, 2006:

In July, 2006 the Company sold 625,000 shares of its common restricted stock to an investor through a subscription agreement at a value of \$.07 cents per share.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE I – STOCHOLDERS’ EQUITY-(Continued)

In July, 2006 the Company issued 393, 610 shares of its common restricted stock for legal services rendered at a value of \$.07 cents per share.

In August, 2006 the Company sold 2,000,000 shares of its common restricted stock to an investor through a subscription agreement at a value of \$.08 cents per share.

In September, 2006, there were 2,000,000 shares of its common restricted stock reissued to a consultant which had been previously cancelled by the Company.

NOTE J - INCOME TAXES

The Company has adopted Financial Accounting Standard No. 109 which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Temporary differences between taxable income reported for financial reporting purposes and income tax purposes are insignificant.

NOTE K - COMMITMENTS AND CONTINGENCIES

The Company leases office space in San Diego, California and the Company also shares administrative offices with its parent AmeriResource Technologies, Inc., in Las Vegas, Nevada.

The Company moved its operations to affiliate offices, Net2Auction Corporation, at 10979 San Diego Mission Drive, San Diego, CA 92108, and is subleasing approximately 2,000 sq. ft at a cost of \$1.02 per sq. ft. Minimum future rental payments through December 31, 2008 are approximately \$6,200.

NOTE L - GOING CONCERN

The accompanying consolidated statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. During the year ended December 31, 2007, the Company incurred a loss from operations of (\$704,523) and has not obtained profitable operations under its current operating plan. During the three months ended September 30, 2008, the Company incurred a loss from operations of (\$144,017). This may indicate the Company will be unable to continue as a going concern for a reasonable period of time.

ROBOSERVER SYSTEMS CORP.
(formerly, Equity Thunder, Inc.)
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2008
(Unaudited)

NOTE L - GOING CONCERN-(CONTINUED)

The Company's existence is dependent upon advances from its parent company AmeriResource Technologies, Inc., or other affiliates, and management's ability to develop profitable operations. Management anticipates the Company will attain profitable status and improve its liquidity through the continued developing, marketing and selling of its self-service Kiosk products and additional equity investment in the Company. The accompanying financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern. In order to improve the Company's liquidity, the Company is actively pursuing additional equity financing through discussions with investment bankers and private investors. There can be no assurance the Company will be successful in its effort to secure additional equity financing.

If operations and cash flows continue to improve through these efforts, management believes that the Company can continue to operate and achieve profitability. However, no assurance can be given that management's actions will result in profitable operations or the resolution of its liquidity problems.