VIPR Industries, Inc.

a development stage company

FINANCIAL STATEMENTS

September 30, 2009
(Unaudited)
Prepared by management

ITEM I. NAME OF ISSUER:

VIPR Industries Inc.
8883 W Flamingo Rd. Suite 102
Las Vegas, Nevada, 89147
Office Tel: (702) 940-0494
Office Fax: (702) 947-4110
Website: http://www.viprindustries.com

ITEM II. SHARES OUTSTANDING

A. **Common Stock**

	September 30, 2009	**Dec. 31, 2008**
Shares Authorized	1,000,000,000	250,000,000
Shares Issued	600,280,154	38,058,109
Freely Tradable Shares	552,522,484	19,809,378
# of Shareholders of Record	approximately 77	66

B. **Preferred Stock**

	September 30, 2009	**Dec. 31, 2008**
Shares Authorized	10,000,000	10,000,000
Shares Issued	-	-
Freely Tradable Shares	-	-
# of Shareholders of Record	-	-

ITEM III. INTERIM FINANCIAL STATEMENTS

VIPR Industries, Inc.
(A Development Stage Company)
Interim Balance Sheets
(expressed in U.S. Dollars)

		September 30, 2009 (Unaudited)		December 31, 2008
ASSETS				
Current				
Cash	**$**	**419,027**	$	2,248
		419,027		2,248
Resource exploration projects		**58,520**		35,660
	$	**477,547**	$	37,908
LIABILITIES				
Current				
Accounts payable	**$**	**212,836**	$	2,000
Accrued interest		**-**		-
		212,836		2,000
Due to related parties		**26,663**		34,961
Other loans payable		**27,167**		25,369
		266,666		62,330
STOCKHOLDERS' DEFICIENCY				
Preferred stock: 10,000,000 preferred shares, par value of $0.001 per share		**-**		-
Common stock: 1,000,000,000 common shares authorized, par value of $0.001 per share 600,280,154 common shares issued and outstanding		**600,280**		38,058
(December 31, 2008: 38,058,109)				
Additional paid-in capital		**3,478,342**		3,157,484
Deficit		**(2,625,847)**		(2,625,847)
Deficit accumulated during the development stage		**(1,241,894)**		(594,117)
		210,881		(24,422)
	$	**477,547**	$	37,908

Prepared by management without audit.
The accompanying notes are an integral part of the financial statements

VIPR Industries, Inc.
(A Development Stage Company)
Interim Statements of Operations
(expressed in U.S. Dollars)
(Unaudited)

	THREE MONTHS ENDED September 30		NINE MONTHS ENDED September 30		Cumulative from December 31, 04 - inception of development stage - to September 30
	2009	2008	2009	2008	2009
Revenue	$ 0	$ 0	$ 0	$ 0	$ 0
Expenses					
Office and administration	12,652	0	19,306	8,835	37,023
Professional fees	850	3,926	28,676	13,967	61,800
Transfer agent fees	2,038	2,049	4,102	12,166	16,380
Bank and finance fees	64,820	0	64,820	0	64,820
Public relations	13,685	0	22,200	6,394	29,486
Travel and entertainment	0	0	3,939	0	3,939
Directors fees	9,000	33,750	104,000	33,750	171,500
Consulting fees	262,269	150,000	398,769	150,000	792,007
Corporate restructuring	0	0	0	0	61,833
	365,314	189,725	645,812	225,112	1,238,788
Net Loss From Operations	(365,314)	(189,725)	(645,812)	(225,112)	(1,238,788)
Other Income (Expense)					
Interest	0	0	0	(552)	(4,326)
Foreign exchange gain (loss)	(340)	1136	(1,965)	1,043	1,560
Net Loss For The Period	$ (365,654)	$ (188,589)	$ (647,777)	$ (224,621)	$ (1,241,894)
Basic And Diluted Loss Per Share	$ (0.00)	$ (0.00)	$ (0.00)	$ (0.01)	
Weighted Average Number Of Shares Outstanding	446,254,710	165,075,444	275,871,416	154,025,444	

Prepared by management without audit
The accompanying notes are an integral part of the financial statements

ITEM III. INTERIM FINANCIAL STATEMENTS – (Continued)

VIPR Industries, Inc.
(A Development Stage Company)
Interim Statement of Stockholders' Equity (Deficit)
(expressed in U.S. Dollars)
(Unaudited)

	Shares	Amount	Additional Paid in Capital	Accumulated Equity (Deficit)	Total Stockholder Equity (Deficit)
Balance					
December 31, 2005	1,416	$ 1	$2,625,846	$(2,625,847)	$ -
Adjustment	2,788	3	(3)	(10,878)	(10,878)
Net loss for year	-	-	-	(888)	(888)
Balance					
December 31, 2006	4,204	4	2,625,843	(2,637,613)	(11,766)
Issuance of common stock:					
-for services	7,425	7	61,828	-	61,833
-for mineral claims	8,489,690	8,490	(2,830)	-	5,660
Net loss for the year	-	-	-	(82,882)	(82,882)
Balance					
December 31, 2007	8,501,319	$8,501	$2,684,839	$(2,720,495)	$(27,155)
Issuance of common stock:					
-for services	7,829,912	7,830	383,666	-	391,496
-for mineral claims	500,000	500	9,500	-	10,000
-for cash	67,500	68	19,932	-	20,000
-for debt settlement	19,809,378	19,809	(6,603)	-	13,206
-for directors fees	1,350,000	1,350	66,150	-	67,500
Net loss for the year	-	-	-	(499,469)	(499,469)
Balance					
December 31, 2008	38,058,109	$38,058	$3,157,484	$(3,219,964)	$(24,422)
Issuance of common stock:					
-for debt settlement	14,100,000	14,100	1,020	-	15,120
-for services	8,000,000	8,000	72,000	-	80,000
-for consulting fees	25,000,000	25,000	100,000		125,000
-for property	5,000,000	5,000	20,000		25,000
-for cash in 2nd quarter	179,834,670	179,835	148,125		327,960
-for cash in 3rd quarter	330,287,375	330,287	(20,287)	-	310,000
Net loss September 30, 2009	-	-	-	(647,777)	(647,777)
Balance					
September 30, 2009	600,280,154	$600,280	$3,478,342	$(3,867,741)	$210,881

All issued shares from inception are shown as issued after the 1.5 new for 1 old forward split dated April 29, 2008
Prepared by management without audit
The accompanying notes are an integral part of the financial statements

ITEM III. INTERIM FINANCIAL STATEMENTS – (Continued)

VIPR Industries, Inc.
(A Development Stage Company)
Interim Statements of Cash Flows
(expressed in U.S. Dollars)
(Unaudited)

	NINE MONTHS ENDED September 30				Cumulative from December 31, 2004 - inception of development stage - To September 30	
		2009		2008		2009
Cash Flows (Used In) Provided By Operating Activities						
Net loss for the period	$	(647,777)	$	(224,621)	$	(1,241,894)
Adjustment for items not paid with cash:						
Directors fees		80,000		33,750		147,500
Consulting fees		125,000		150,000		516,496
Corporate restructuring		-		-		61,833
Change in non cash working capital items:						
Accounts payable		210,836		(1,774)		212,836
		(231,941)		**(42,645)**		**(303,229)**
Cash Flows (Used In) Provided By Investing Activities						
Resource property acquisitions		**2,140**		**-**		**(17,860)**
Cash Flows (Used In) Provided By Financing Activities						
Common shares issued		637,960		20,000		657,960
Advances from related parties		6,822		5,000		41,783
Other loans payable		1,798		20,273		27,167
Promissory note		-		-		13,206
		646,580		**45,273**		**740,116**
Foreign Exchange Effect On Cash		**-**		**-**		-
(Decrease) Increase In Cash		**416,779**		**2,628**		**419,027**
Cash, Beginning Of Period		2,248		-		-
Cash, End Of Period	**$**	**419,027**	$	**2,628**	$	**419,027**
Supplemental Disclosure of Cash-Flow Information						
Interest paid	**$**	**-**	$	-	$	-
Income taxes paid		**-**		-		-
Supplemental Disclosure Of Non-Cash Financing Activities						
Common shares issued for the acquisition of resource exploration projects	**$**	25,000	$	**-**	$	35,000
Directors and consultants fees		205,000		**-**		653,996
Settlement of promissory notes and accrued interest		15,120		**-**		28,326
Corporate restructuring expense		-		**-**		61,833

Prepared by management without audit
The accompanying notes are an integral part of the financial statements.

NOTES TO INTERIM FINANCIAL STATEMENTS

VIPR Industries, Inc.
(a Development Stage Company)
Nine Months Ended September 30, 2009
Prepared by management without audit

1. NATURE OF OPERATIONS AND GOING CONCERN

The Company was incorporated under the laws of the State of Nevada on February 24, 1987. Due to legal issues, the Company limited its operating activities to the period from June 30, 1996 to December 31, 2004 at which time it became subject to a custodial proceeding. The company subsequently emerged from the custodial proceeding pursuant to Nevada Revised Statutes 78.347(2) as a new start up.

The accompanying financial statements have been prepared on the basis of accounting principles applicable to a 'going concern' on the assumption that the Company will continue in operation for at least one year and will be able to realize its assets and discharge its liabilities in the normal course of operations.

These financial statements for the nine months ended September 30, 2009 do not reflect adjustments that would be necessary if the Company were unable to continue as a 'going concern'. While management believes that the actions already taken or planned will mitigate adverse conditions and events which raise substantial doubt about the validity of the 'going concern' assumption used in preparing these financial statements, there can be no assurance that these actions will be successful. If the Company were unable to continue as a 'going concern' then adjustments would be necessary to the reported amounts in these financial statements.

The Company has incurred net losses of $3,867,741 to September 30, 2009, has a liquidity problem and requires additional financing in order to continue developing recently initiated business activities on an ongoing basis. The Company has received commitments from third parties to raise up to $1,000,000 in financing of which $637,960 has been raised. However, these commitments are non binding and no guarantee that the full committed amount will be received. The Company's capital requirements will depend on numerous factors including, but not limited to, viability of its assets, continued progress in finding a merger candidate and the pursuit of further business opportunities.

2. DEVELOPMENT STAGE COMPANY

The Company is a development stage company as defined by SFAS 7 and, in common with a development stage company, has had recurring losses.

3. GOING CONCERN

The Company's financial statements are prepared using generally accepted accounting principles applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company does not have significant cash or other material assets, nor does it have an established source of revenues sufficient to cover its operating costs and to allow it to continue as a going concern. This condition raises substantial doubt as to the entity's ability to continue operations. In the interim, shareholders of the Company have committed to meeting its minimal operating expenses.

In November of 2007, the Company entered into an agreement for the acquisition of two mining assets consisting of Gold and Uranium licenses, with the Gold license exchanged for another concession. This was documented in the January 20, 2009 asset purchase and exchange agreement with the property located in the country of Tanzania. The Company has subsequently received positive initial exploratory data on both properties that indicate a need for further exploration.

In December of 2008, the Company entered into an agreement for the purchase of up to 50% ownership in the Mwamagunguli Diamond property, located in Tanzania. It was the Company's intention to be able to raise funds in order to be able to purchase its full or partial ownership position in the property. Due to market and economic conditions, the company submitted a revised offer to purchase a further interest in the property. Subsequently the Company's revised offer was refused by the property owner and the Company's percentage ownership reverted to approximately 2.5%. See also note 6c

4. CONTINGENCY

Convertible Promissory Note

(a) Prior to December 31, 1996 the Company had limited restricted operations. The Company is not a registered reporting company with the SEC and has not filed any periodic reports since its March 31, 1996 first quarter, which was done voluntarily. The company remained as a research and development company. During the same period, all of the company's officers and directors ceased acting on behalf of the company and abandoned their obligation and responsibility to the company and its shareholders, with the exception of the company's consultants and service providers.

On May 11, 2005 a complaint was filed in the Superior Court for Washoe County, Nevada seeking the appointment of a custodian for the Company under Nevada Revised Statutes 78.347(2).

On June 14, 2005 a custodian of the Company was appointed and commenced an investigation of the assets, liabilities and business condition of the Company. As a result of the investigation by the custodian, a report was prepared and filed with the Court finding that there were no apparent assets or liabilities of the Company existing or enforceable other than a convertible promissory note. There were 1,416 common shares and nil preferred shares issued and outstanding.

Further, based on his investigation, the custodian was unable to locate any assets belonging to the Company and no records of any valid remaining liabilities, liens, judgments, warrants, options or other claims against the Company or its capital stock aside from the convertible promissory note. As a result of the custodial, the Company was subsequently classified as a new start up. Subsequent to June 14, 2005 the Company confirmed with its transfer agent that a further 2,788 common shares were issued and outstanding from 2001.

In the event that any liabilities, liens, judgments, warrants, options or other claims against the Company arise, these will be recorded when discovered. The accompanying financial statements were prepared on the basis of that investigation, as approved by the court.

(b) The settlement of the convertible promissory note (see also note 7d) includes the right of the promissory note holder to acquire up to 1,000,000 preferred shares for $0.001 per share convertible into up to 98% of the then issued common shares in the event the Company rolls back its issued common shares in a reverse stock split.

(c) The company retains office space, from which to conduct its day to day business affairs, located at 8883 W. Flamingo Road, Suite 102, Las Vegas NV, 89147. The office is leased on a 3 month renewable terms.

5. SUMMARY OF ACCOUNTING POLICIES

This summary of accounting policies is presented to assist in understanding the Company's financial statements. The accounting policies conform to accounting principles generally accepted in the United States and have been consistently applied in the preparation of these financial statements.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Company considers all debt instruments purchased with a maturity of three months or less to be cash equivalents to the extent the funds are not being held for investment purposes.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles require 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 revenues and expenses during the reporting period. Actual results could differ from these estimates.

Basic and Diluted Loss Per Share

The Company computes loss per share in accordance with Statement of Financial Accounting Standards No. 128 – "Earnings Per Share" ("SFAS 128"). Under the provisions of SFAS No. 128 basic loss per share is computed using the weighted average number of shares of common stock outstanding during the period. Diluted loss per share is computed using the weighted average number of common and potentially dilutive shares of common stock outstanding during the period. For the Company, basic and diluted loss per share are the same as any exercise of options or warrants would be anti-dilutive. The Company currently has no stock dilutives. Earnings per share have been calculated as follows:

		2009	2008
Numerator:	Net loss	$647,777	$224,621
Denominator:	Weighted average number of shares issued	275,871,416	154,025,444
Earnings (loss) per share		$(0.00)	$(0.00)

Concentration of Credit Risk

The Company has no significant off-balance-sheet concentrations of risk such as foreign exchange contracts, options contracts or other foreign hedging arrangements.

Income Taxes

The Company accounts for income taxes under the provisions of SFAS No. 109 'Accounting for Income Taxes'. SFAS No. 109 requires recognition of deferred income tax assets and liabilities for the expected future income tax consequences, based on enacted tax laws, of temporary differences between the financial reporting tax bases of assets and liabilities.

Fair Value of Financial Instruments

The fair value of the Company's cash and cash equivalents, receivables, accounts payable and accrued liabilities approximate the carrying value based on their effective interest rates compared to current market prices.

6. RESOURCE EXPLORATION PROJECTS

(a) By agreement dated November 24, 2007 and as amended February 14, 2008 the Company acquired the rights to two mining projects (the 'Kinti Projects') in Tanzania for a cash deposit of $20,000 and for the issuance of 5,659,793 shares of common stock of the Company fairly valued by the Company at $5,660 to Kinti Group Inc, a company incorporated and registered in Ontario and Tanzania.

(b) The original Singida Mining Concession was exchanged for ten Gold concessions in cooperation and authorization from Kinti Group, Kassira and Mohamed, for the Msangachuki Singida Gold Concessions described in the agreement signed January 20, 2009. An additional ten gold concessions were acquired as described in an agreement dated March 6, 2009. These acquisitions now give VIPR Industries the rights to twenty Gold Concessions. The Company issued an additional 5,000,000 shares of common stock valued at $25,000 in order to keep this option open.

The projects now consist of:

- Msangachuki Singida Mining Concessions comprised of twenty claim blocks covering 200 hectares
- Itigi Manyoni Uranium Prospect covering approximately 170,000 hectares.

Pursuant to the acquisition of the Kinti Projects, the Company aims to raise up to $1,000,000 in financing for further exploration.

(c) In December of 2008, the Company entered into an agreement for the purchase of up to 50% ownership in the Mwamagunguli Diamond property, located in Tanzania for the issuance of 500,000 shares of common stock fairly valued by both parties at $10,000. It is the Company's intention to be able to raise funds in order to be able to purchase its full or partial ownership position in the property. The agreement calls for the Company to acquire a 50% ownership in the property for $200,000.00 USD. If the Company delivers $100,000.00 towards Mwamagunguli, it shall acquire 25% ownership in the property. Based on current economic conditions the Company revised its offer to increase its position in the property. The revised offer was refused by the licensed property owner and the Company's percentage ownership reverted to approximately 2.5%.

7. COMMON STOCK

a) Prior to December 31, 2005 the Company issued 1,416 shares of common stock for cash and other consideration and issued 2,788 shares for services. On November 16, 2007 the Company issued 7,425 shares of common stock for services valued at $61,833 rendered to the Company and related to the reorganization of the Company.

b) On November 16, 2007 the shareholders approved a consolidation of share capital on a 12,500 old for 1 new share basis and a change of name to VIPR Industries Inc. All issued shares in these financial statements have been adjusted to reflect the 12,500:1 reverse split.

c) Effective November 24, 2007 the Company issued 8,489,690 shares of common stock to acquire the Kinti Projects in Tanzania valued by management at $5,660. (note 6)

d) On February 14, 2008 the Company issued 19,809,378 shares of common stock in settlement of the convertible promissory note and accrued interest. (note 4b)

e) On April 29, 2008 the Company forward split its issued shares of common stock on the basis of 1.5 new shares for each 1 share held (1.5:1). All issued shares in these financial statements have been adjusted to reflect the 1.5:1 forward split.

f) On April 1, 2008 the Company issued 37,500 shares of common stock for the receipt of $10,000 and on April 30, 2008 the Company issued 30,000 shares of common stock for the receipt of $10,000.

g) On August 7, 2008 the Company issued 7,829,912 shares of common stock for consultants fees for services provided to the Company fairly valued by the Company at $391,496 and issued 1,350,000 shares of common stock to directors of the Company for fees for services to the Company fairly valued at $67,500.

h) On November 3, 2008 the Company issued 500,000 shares of common stock fairly valued by both parties at $10,000 towards the option to acquire the Mwamagunguli Diamond property.

i) On February 1, 2009 the Company issued 14,100,000 shares of common stock to settle loans of $15,120 and issued 8,000,000 shares of common stock to directors and officers for services fairly valued at $80,000.

j) On May 4, 2009 the Company issued 5,000,000 shares of common stock fairly valued by both parties at $25,000 towards the option to acquire the additional Singida mining concessions and issued 25,000,000 shares of common stock fairly valued by all parties at $125,000 for in fees for services provided to the Company.

k) During the period April 1 to June 30, 2009 the Company issued 179,834,670 shares of common stock for the receipt of $327,960.

l) During the period July 1 to September 30, 2009 the Company issued 330,287,375 shares of common stock for the receipt of $310,000.

8. INCOME TAXES

The Company accounts for income taxes under the provisions of SFAS No. 109 'Accounting for Income Taxes'. SFAS No. 109 requires recognition of deferred income tax assets and liabilities for the expected future income tax consequences, based on enacted tax laws, of temporary differences between the financial reporting tax bases of assets and liabilities. A reconciliation of statutory federal income tax rates to the Company's effective tax rate is as follows:

	2009		2008	
Expected tax recovery at 34%	**$**	**(220,244)**	$	**(76,371)**
Change in valuation allowance		**220,244**		**76,371**
Income tax provision	**$**	**-**	$	**-**

The Company has not been taxable since inception.

Deferred tax assets at December 31 were as follows:

	2009		2008	
Operating loss carry forwards	**$**	**647,777**	$	**224,621**
Valuation allowance		**(647,777)**		**(224,621)**
Net deferred tax asset	**$**	**-**	$	**-**

The Company has net operating losses carried forward and has provided a full valuation allowance due to the uncertainty of the utilization of the benefits of these losses which begin to expire in 2021.

9. DUE TO RELATED PARTIES AND OTHER LOANS PAYABLE

Amounts due to related parties and other loans payable are unsecured, bear no interest and are payable on demand.

ITEM IV. MANAGEMENT DISCUSSION AND ANALYSIS

A. Results of Operations

Liquidity and Capital Resources:

The Company has increased its shareholders' deficit as a result of its efforts to increase its business activity. Cash outflow from operations for the nine months ended September 30, 2009 was $(231,941) compared to an outflow of cash of $(42,645) in the comparative prior nine months ended September 30, 2008. In the nine month period, the Company received $637,960 ($20,000 in the comparative prior nine months) from equity funding and received $6,822 (received $5,000 in the comparative nine months) in loans from related parties leaving cash on hand at September 30, 2009 of $419,027 compared to cash on hand of $2,248 at December 31, 2008. The Company is dependent upon equity and loan financings to compensate for the continued outflow of cash anticipated from operations. The Company's continued operations are dependent upon obtaining revenues from outside sources or raising additional funds through debt or equity financing.

Profit & Loss:

Comparison of the three months ended September 30, 2009 with the three months ended September 30, 2008.

The net loss for the three-month period ended September 30, 2009 was $365,654 compared to a net loss of $188,589 for the three months ended September 30, 2008. The increase in net loss was due to fees being paid to consultants of $262,269 during this quarter as the Company continued to establish and develop its claims on mineral development properties. The Company has not put forward any further offers to increase its percentage interest in the Mwamagunguli Diamond property. The Company is reviewing its options with respect to its current property interests and continues to review additional potential property acquisitions.

Comparison of the nine months ended September 30, 2009 with the nine months ended September 30, 2008.

The net loss for the nine month period ended September 30, 2009 was $647,777 compared to a net loss of $224,621 for the nine months ended September 30, 2008. The increase in net loss was due to fees being paid to directors of $104,000 and fees being paid to consultants of $398,769 during this period as the Company continued to establish and develop its claims on mineral development properties. During the period the Company also paid bank and finance fees of $64,820 compared with $nil in the prior comparative period.

Cash Flow:

The Company's working capital increased at September 30, 2009 to $206,191 with current assets of $419,027 which are in excess of current liabilities of $212,836. At December 31, 2008 the Company had working capital of $248.

B. Off-Balance Sheet Arrangements

The Company has no off-balance sheet arrangements.

ITEM V. LEGAL PROCEEDINGS

The Company is not party to any material legal proceedings or administrative actions.

ITEM VI. DEFAULTS UPON SENIOR SECURITIES

The Company is not in default upon any of its debts.

ITEM VII. OTHER INFORMATION

Changes in Control

In January 2009 the Company's former President and Chief Executive Officer, Mike Gerstner, resigned due to personal issues and was replaced by JC Barbeck. At June 30, 2009, Mr. Barbeck has a beneficial ownership of the Company equating to 13,007,905 shares.

ITEM VIII. EXHIBITS

There are no updates to the "Material Contracts", "Articles of Incorporation" or "Bylaws" described in items XVII and XIX, respectively, of the Company's 2008 Annual Report.

ITEM IX. CERTIFICATIONS

I, JC Barbeck, certify that:

1. 1 have reviewed this quarterly disclosure statement of VIPR Industries, Inc.;

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.

By:	*/s/ JC Barbeck*	
Name:	JC Barbeck	
Title:	President / CEO	
Date:	November 15, 2009	

ITEM IX. CERTIFICATIONS – (Continued)

I, John Riccio, certify that:

1. 1 have reviewed this quarterly disclosure statement of VIPR Industries, Inc.;

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.

By:	*/s/ John Riccio*	
Name:	John Riccio	
Title:	CFO	
Date:	November 15, 2009	