

NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
FINANCIAL STATEMENTS
AS OF MARCH 31, 2010
TOGETHER WITH ACCOUNTANTS' REPORT

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
FINANCIAL STATEMENTS
AS OF MARCH 31, 2010**

TABLE OF CONTENTS

<u>Financial Statements</u>	<u>Page</u>
Accountants' Compilation Report	1
Balance Sheet	2
Statements of Income	3
Statements of Cash Flows	4
Statements of Shareholders' Deficit	5
Notes to Financial Statements	6
Supplemental Schedule 1	9

2601 41st. Ave., Suite E
Soquel, California 95073
831-476-2452
FAX 831-476-6276

1999 S. Bascom Ave., Suite 1010
Campbell, California 95008
408-371-6883
FAX 408-559-2048

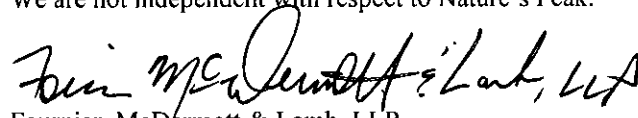
ACCOUNTANTS' COMPILATION REPORT

To the Board of Directors and Shareholders
Nature's Peak
Santa Cruz, California

We have compiled the accompanying balance sheet of Nature's Peak (a California Corporation in the development stage and a wholly owned subsidiary of Everock, Inc.) as of March 31, 2010 and the related statements of income, cash flows and shareholders' deficit for the nine months then ended and for the period August 14, 2004 (date of inception) to March 31, 2010 and the supplementary information contained in schedule 1 which is presented only for supplementary analysis purposes in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Public Accountants.

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

We are not independent with respect to Nature's Peak.



Fournier, McDermott & Lamb, LLP
May 14, 2010

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
BALANCE SHEET
MARCH 31, 2010**

ASSETS

CURRENT ASSETS

Cash	\$	-
Accounts receivable		594
Inventory		-
Total current assets		594
 Prepaid Expenses		 35,505
Total Assets	\$	36,099

LIABILITIES AND SHAREHOLDERS' DEFICIT

CURRENT LIABILITIES

Bank overdraft	\$	688
Accounts payable		245,513
Accrued liabilities		107,287
Total current liabilities		353,488

LONG-TERM LIABILITIES

Notes payable (Note 3)		563,164
Total Liabilities		916,652

SHAREHOLDERS' DEFICIT

(See Note 1 for discussion of parent company capital structure)		
Common stock, no par value 4,000,000 shares authorized; 3,500,000 shares issued and outstanding		621,078
 Deficit accumulated during Development Stage		 (1,501,631)
Total Shareholders' Deficit		(880,553)
	\$	36,099

See accompanying notes and accountants' compilation report

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF INCOME
FOR THE NINE MONTHS ENDED MARCH 31, 2010 and
FOR THE PERIOD FROM AUGUST 14, 2004 (DATE OF INCEPTION)
TO MARCH 31, 2010**

	Nine Months Ended March 31, 2010	August 14, 2004 (Date of Inception) to March 31, 2010
Sales	\$ -	\$ 109,394
Cost of Goods Sold	<u>-</u>	<u>347,496</u>
Gross profit	-	(238,102)
Operating Expenses (Supplementary Schedule 1)	<u>261,031</u>	<u>1,259,529</u>
Loss before provision for income taxes	(261,031)	(1,497,631)
Provision for taxes on income:		
Current	<u>800</u>	<u>4,000</u>
Net Loss	<u>\$ (261,831)</u>	<u>\$ (1,501,631)</u>

See accompanying notes and accountants' compilation report

NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED MARCH 31, 2010 and
FOR THE PERIOD FROM AUGUST 14, 2004 (DATE OF INCEPTION)
TO MARCH 31, 2010

	Nine Months Ended March 31, 2010	August 14, 2004 (Date of Inception) to March 31, 2010
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net (Loss)	\$ (261,831)	\$ (1,501,631)
Adjustments to reconcile net income to net income to net cash provided by operating activities:		
Depreciation and amortization	-	-
(Increase) decrease in:		
Accounts receivable	1,161	(594)
Inventory	22,860	0
Prepaid expenses	(35,505)	(35,505)
Increase (decrease) in:		
Bank overdraft	688	688
Trade accounts payable	(28,641)	245,513
Accrued Liabilities	25,918	107,287
NET CASH (USED) BY OPERATING ACTIVITIES	<u>(275,350)</u>	<u>(1,184,242)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of equipment	-	-
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from issuance of common stock	-	563,164
Proceeds from notes	274,353	621,078
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>274,353</u>	<u>1,184,242</u>
NET INCREASE (DECREASE) IN CASH	(997)	-
CASH AT BEGINNING OF PERIOD	<u>997</u>	<u>-</u>
CASH AT END OF PERIOD	<u>\$ -</u>	<u>\$ -</u>
SUPPLEMENTARY INFORMATION		
Income tax paid	\$ -	\$ 4,000
Interest paid	\$ -	\$ -

See accompanying notes and accountants' compilation report

NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
STATEMENTS OF SHAREHOLDERS' DEFICIT
FOR THE NINE MONTHS ENDED MARCH 31, 2010 and
FOR THE PERIOD FROM AUGUST 14, 2004 (DATE OF INCEPTION)
TO MARCH 31, 2010

	Common Stock		Subscriptions Received	Accumulated Deficit	Total Deficit
	Shares	Amount			
Initial Capitalization August 14, 2004	2,100,000	\$ 8,518	\$ -	\$ -	\$ 8,518
Subscriptions Received			60,000		60,000
Net Loss June 30, 2005				(86,152)	(86,152)
June 30, 2005	2,100,000	8,518	60,000	(86,152)	(17,634)
Shares issued to consultants	400,000				-
Subscriptions Received			240,000		240,000
Net Loss June 30, 2006				(228,874)	(228,874)
June 30, 2006	2,500,000	8,518	300,000	(315,026)	(6,508)
Net Loss June 30, 2007				(515,855)	(515,855)
June 30, 2007	2,500,000	8,518	300,000	(830,881)	(522,363)
Note payable converted to Common	416,691	312,560			312,560
Shares issued for subscriptions	333,309	300,000	(300,000)		-
Shares issued for Services	250,000				
Net Loss June 30, 2008				(322,482)	(322,482)
June 30, 2008	3,500,000	621,078	-	(1,153,363)	(532,285)
Net Loss June 30, 2009				(86,437)	(86,437)
June 30, 2009	3,500,000	621,078	-	(1,239,800)	(618,722)
Net Loss				(261,831)	(261,831)
March 31, 2010	3,500,000	\$ 621,078	\$ -	\$ (1,501,631)	\$ (880,553)

See accompanying notes and accountants' compilation report

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Parent Company Discussion

Nature's Peak is a wholly owned subsidiary of Everock, Inc. (a Nevada Corporation – see Note 6). The capital structure of Everock, Inc. is as follows:

Common stock – 950,000,000 shares authorized; 650,083,087 shares issued and outstanding.
Preferred stock – 45,000,000 shares authorized; zero shares issued and outstanding.

Nature of Business

Nature's Peak (the Company) is in the business of developing, manufacturing, and marketing natural condiment products. The products are marketed by a broker team and carried by natural and regular supermarkets across the United States.

Revenue Recognition

Revenue from product sales is recognized when delivery has occurred, the sales price is fixed and collectability is reasonably assured. Generally, these criteria are met upon shipment of product to customers.

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 at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Inventory

Inventory consists of packaged product recorded at cost (first in, first out). As discussed in Note 2, the Company is in the development stage. To date, the Company has not generated significant sales and the costs of sales has exceeded the amount realized from these sales. Much of the inventory produced has been used for promotions and samples. As a result, the Company has not realized significant positive gross margins.

Statement of Cash Flows

The Company considers all short-term investments with a maturity of three months or less to be cash equivalents.

Advertising Expenses

The Company charges advertising costs to expense in the period in which the costs are incurred.

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2010**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Prepaid Expenses

Prepaid expenses consist of costs incurred in the process of raising capital. These costs will be offset against the proceeds of capital received when the capital is received.

Research and Development

All research and development costs are expensed as incurred and include costs of consultants who conduct research and development on behalf of the Company.

NOTE 2 – GOING CONCERN ASSUMPTION

The financial statements have been prepared on a going concern basis, which presumes the realization of assets and discharge of liabilities in the normal course of business for the foreseeable future. The Company has not realized profit from operations since its inception. As of March 31, 2010, the Company is in the development stage and will not generate significant revenues or profitable operations in the near future and there can be no assurance that it will either achieve or maintain profitability in the future. As a result, the Company may be unable to continue as a going concern. The Company will also require additional capital to fund its continuing operations and development. The Company's ability to continue as a going concern is dependent on its ability to raise additional capital, bring its products to market and achieve and maintain profitable operations. The outcome of these matters cannot be predicted at this time. These financial statements do not include any adjustments which might be necessary should the Company be unable to continue its operations.

NOTE 3 – NOTES PAYABLE

As of March 31, 2010, Notes Payable consist of the following:

Demand Notes Payable to President/Shareholder	\$ 274,109
Notes Payable to Shareholders	<u>289,055</u>
Total	<u><u>\$ 563,164</u></u>

The demand notes payable to the President/Shareholder carry an annual interest rate of 10% and are due upon demand of the holder.

The Notes Payable to Shareholders are payable to other shareholders and carry annual interest rates of 6-10%

**NATURE'S PEAK
(A DEVELOPMENT STAGE COMPANY)
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2010**

NOTE 4 – INCOME TAXES

The Company has net operating loss carryforwards of approximately \$1,200,000 available to offset future taxable income. These net operating loss carryforwards expire beginning in 2025. As discussed in Note 2, the Company is in the development stage and its ability to generate sufficient future taxable income to utilize the net operating loss carryforwards is uncertain. As a result, the Company considers the amount of net deferred tax assets realizable as of March 31, 2010 to be zero and a full valuation allowance has been provided for these deferred tax assets.

NOTE 5 – RELATED PARTY TRANSACTION

The Company leases office and warehouse space from its majority shareholder and president. Total rent payments of \$38,300 and \$68,300 were made to the majority shareholder and president during the nine months ended March 31, 2010 and for the period from August 14, 2004 (date of inception) to March 31, 2010, respectively. The lease arrangement is a month to month agreement and may be terminated by either party at any time.

NOTE 6 – EVEROCK AGREEMENT

On August 28, 2008, the Company entered into an agreement with Everock, Inc. (a Nevada Corporation). Under the agreement, the Company shareholders received 85,714 shares of Everock, Inc. common stock for each share of the Company's common stock owned. Upon the closing of this transaction, the Company became a wholly owned subsidiary of Everock, Inc.

NOTE 7 – SHARE-BASED COMPENSATION

On March 1, 2008, the Company issued a total of 250,000 shares of common stock to consultants and other service providers. In connection with the Everock Agreement discussed in Note 6, these shareholders exchanged their Nature's Peak common stock for Everock, Inc. common stock in the same ratio discussed in Note 6. No expense was recorded at the time the 250,000 shares were issued because management believed the shares did not have any significant value due to the significant losses the Company had experienced and the going concern assumption discussed in Note 2.

NOTE 8 – SUBSEQUENT EVENTS

The Company did not have subsequent events through May 14, 2010, the date on which the financial statements were available to be issued, that were required for disclosure in the financial statements for the nine months ended March 31, 2010.

NATURE'S PEAK, INC.
(A DEVELOPMENTAL STAGE COMPANY)
SUPPLEMENTAL SCHEDULE 1
OPERATING EXPENSES
FOR THE NINE MONTHS ENDED MARCH 31, 2010 and
FOR THE PERIOD FROM AUGUST 14, 2004 (DATE OF INCEPTION)
TO MARCH 31, 2010

SCHEDULE 1

	Nine Months Ended March 31, 2010	August 14, 2004 (Date of Inception) to March 31, 2010
Auto Expenses	\$ 1,121	18,512
Bank Charges	1,286	3,994
Computer Expenses	512	9,513
Spoiled & Expired Inventory	22,861	22,861
Chargebacks	-	3,119
Entertainment	2,219	16,181
Distribution Fees	-	92,595
Dues & Subscriptions	-	1,013
Licenses & Fees	1,263	2,573
Insurance	-	8,521
Interest Expense	25,917	134,576
Janitorial	-	470
Warehouse Labor	-	29,438
Marketing	18,995	249,307
Office	1,010	5,047
Outside Services	-	4,553
Miscellaneous	897	28,110
Postage & Delivery	1,028	27,206
Product Development	-	90,905
Product Storage	-	16,546
Legal & Professional	70,545	235,091
Mileage	-	16,227
Rent	38,300	68,300
Repairs	-	581
Consulting Fees	53,350	53,350
Supplies	-	15,464
Telephone	2,843	36,660
Travel	17,634	59,488
Utilities	1,250	9,328
Total	\$ 261,031	\$ 1,259,529

See accountants' report