GWEN L. ALSTONCERTIFIED PUBLIC ACCOUNTANT

Accountants' Compilation Report

The Shareholders' Custom Designed Compressor Systems, Inc.

I have compiled the accompanying draft balance sheet of Custom Designed Compressor Systems, Inc. as of October 31, 2004, and the related draft income statement for the month then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the owners. 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.

No provision has been made for depreciation for this period, this issue will be addressed at year end. At incorporation, 61,000,000 shares were available, however, after a 4 for 1 split, 244,000,000 shares are available. Of these 244,000,000 shares, 211,000,000 are issued and restricted, 33,000,000 shares were sold and issued to accredited investors.

The owners have elected to omit substantially all of the disclosures and the statement of cash flows required by generally accepted accounting principles. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the company's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Gwen L. Alston, CPA

November 30, 2004