

### **Certification**

I, John Bay, President & Chief Executive Officer of Virtual Ed Link, Inc., hereby certify that the financial statements filed herewith and any notes thereto, fairly present, in all material aspects, the financial position, results of operations and cash flows for the period presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

A handwritten signature in black ink, consisting of a large, stylized 'J' and 'B' with a long horizontal stroke extending to the right.

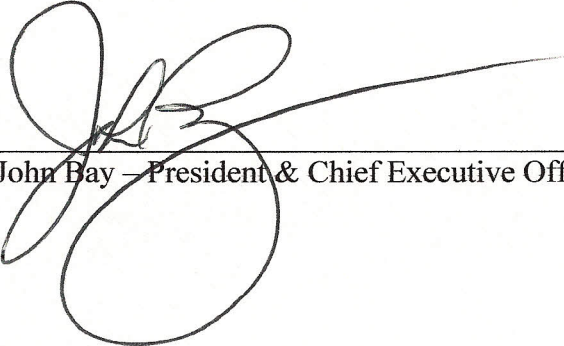
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John Bay – President & Chief Executive Officer

### **Certification**

I, John Bay, President & Chief Executive Officer of Virtual Ed Link, Inc., hereby certify that as of September 30, 2009, the total number of issued common stock for the company is 3,773,147,467 shares.

This figure has been verified by Jason Bogutski of Signature Stock Transfer, Inc., the corporation's transfer agent located at 2632 Coachlight Court, Plano, Texas.



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John Bay – President & Chief Executive Officer

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04/02/10  
Accrual Basis

**Virtual Ed Link Inc.**  
**Balance Sheet**  
**As of September 30, 2009**

|                                       | <u>Sep 30, 09</u> |
|---------------------------------------|-------------------|
| <b>ASSETS</b>                         |                   |
| Current Assets                        |                   |
| Checking/Savings                      |                   |
| Operating Account                     | -585.34           |
| Total Checking/Savings                | -585.34           |
| Accounts Receivable                   |                   |
| Accounts Receivable                   | 7,425.00          |
| Total Accounts Receivable             | 7,425.00          |
| Total Current Assets                  | 6,839.66          |
| <b>TOTAL ASSETS</b>                   | <b>6,839.66</b>   |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |
| Liabilities                           |                   |
| Current Liabilities                   |                   |
| Accounts Payable                      |                   |
| Accounts Payable - Viyya              | 458,985.41        |
| Total Accounts Payable                | 458,985.41        |
| Other Current Liabilities             |                   |
| Accrued Expenses                      | 4,082.00          |
| Accrued Payroll                       | 276,390.15        |
| Due to Viyya                          | 50,559.59         |
| Notes Payable                         | 288,500.00        |
| Total Other Current Liabilities       | 619,531.74        |
| Total Current Liabilities             | 1,078,517.15      |
| Total Liabilities                     | 1,078,517.15      |
| Equity                                |                   |
| Additional Paid-in-Capital            | 73,471.00         |
| Common Stock                          | 63,967.00         |
| Preferred Stock Class A               | 100,000.00        |
| Stock - 504 Offering                  | 10,000.00         |
| Stock - Restricted                    | 24,000.00         |
| Stockholder's Equity                  | -720,341.13       |
| Net Income                            | -622,774.36       |
| Total Equity                          | -1,071,677.49     |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>6,839.66</b>   |

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Accrual Basis

**Virtual Ed Link Inc.**  
**Profit & Loss**  
**January through September 2009**

|                           | <u>Jan - Sep 09</u>       |
|---------------------------|---------------------------|
| Ordinary Income/Expense   |                           |
| Income                    |                           |
| Public Sector             | 9,900.00                  |
| Total Income              | <u>9,900.00</u>           |
| Cost of Goods Sold        |                           |
| Computer Hosting          | 11,888.00                 |
| Installation Expense      | 1,300.00                  |
| Messaging Fees            | 10,000.00                 |
| Software Development      | 67,585.00                 |
| Total COGS                | <u>90,773.00</u>          |
| Gross Profit              | -80,873.00                |
| Expense                   |                           |
| Accounting                | 3,965.91                  |
| Automobile Expense        | 1,420.07                  |
| Bank Charges              | 735.12                    |
| Commissions               | 5,144.88                  |
| Consulting Expense        | 16,650.00                 |
| Dues & Subscriptions      | 4,250.00                  |
| Equipment Expense         | 30.95                     |
| Insurance                 | 2,182.02                  |
| Investor/Public Relations | 4,160.79                  |
| Legal Expense             | 92,482.48                 |
| Office Supplies           | 4,493.27                  |
| Payroll Expenses          | 122,987.50                |
| Postage                   | 710.17                    |
| Rent Expense              | 13,500.00                 |
| Technology                | 2,965.44                  |
| Telephone Expense         | 6,103.73                  |
| Travel & Entertainment    | 4,406.28                  |
| Total Expense             | <u>286,188.61</u>         |
| Net Ordinary Income       | -367,061.61               |
| Other Income/Expense      |                           |
| Other Expense             |                           |
| Other Expense             | 255,712.75                |
| Total Other Expense       | <u>255,712.75</u>         |
| Net Other Income          | -255,712.75               |
| Net Income                | <u><u>-622,774.36</u></u> |

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**Virtual Ed Link Inc.**  
**Statement of Cash Flows**  
**January through September 2009**

|  | <u>Jan - Sep 09</u>   |
|--|-----------------------|
| <b>OPERATING ACTIVITIES</b>  |                       |
| Net Income   | -622,774.36           |
| Adjustments to reconcile Net Income<br>to net cash provided by operations: |                       |
| Accounts Receivable  | -7,425.00             |
| Accounts Payable - Viyya   | 219,171.63            |
| Accrued Payroll: Al McCartney  | 70,000.00             |
| Accrued Payroll: Joe Forese  | 39,750.00             |
| Accrued Payroll: Joel Hudesman   | 28,240.00             |
| Accrued Payroll: John Bay  | 134,347.65            |
| Accrued Payroll: Pamela Dominiczak   | 4,052.50              |
| Due to Viyya   | -13,450.00            |
| Notes Payable: Notes Payable - Scott Sieck                                 | 123,500.00            |
| Net cash provided by Operating Activities                                  | -24,587.58            |
| <b>FINANCING ACTIVITIES</b>  |                       |
| Stock - Restricted   | 24,000.00             |
| Net cash provided by Financing Activities                                  | 24,000.00             |
| Net cash increase for period   | -587.58               |
| Cash at beginning of period  | 2.24                  |
| Cash at end of period  | <u><u>-585.34</u></u> |