

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.

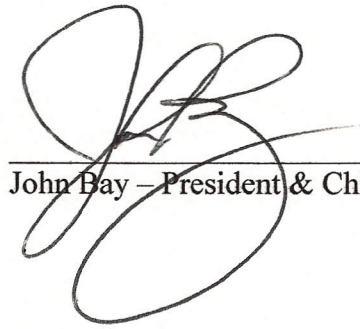


John Bay – President & Chief Executive Officer

Certification

I, John Bay, President & Chief Executive Officer of Virtual Ed Link, Inc., hereby certify that as of December 31, 2009, the total number of issued common stock for the company is 3,783,147,467 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.

A handwritten signature in black ink, consisting of a large, stylized 'J' and 'B' intertwined, with a horizontal line extending from the middle of the signature.

John Bay – President & Chief Executive Officer

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04/02/10
Accrual Basis

Virtual Ed Link Inc.
Balance Sheet
As of December 31, 2009

	<u>Dec 31, 09</u>
ASSETS	
Current Assets	
Checking/Savings	
Credit Card Account	100.00
Operating Account	1,882.75
Total Checking/Savings	<u>1,982.75</u>
Total Current Assets	<u>1,982.75</u>
TOTAL ASSETS	<u>1,982.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - Viyya	448,004.30
Total Accounts Payable	<u>448,004.30</u>
Other Current Liabilities	
Accrued Expenses	4,082.00
Accrued Payroll	310,933.92
Due to Viyya	45,059.59
Notes Payable	378,735.00
Total Other Current Liabilities	<u>738,810.51</u>
Total Current Liabilities	<u>1,186,814.81</u>
Total Liabilities	1,186,814.81
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	54,000.00
Stockholder's Equity	-720,341.13
Net Income	-765,928.93
Total Equity	<u>-1,184,832.06</u>
TOTAL LIABILITIES & EQUITY	<u>1,982.75</u>

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Accrual Basis

Virtual Ed Link Inc.
Profit & Loss
January through December 2009

	<u>Jan - Dec 09</u>
Ordinary Income/Expense	
Income	
Public Sector	17,325.00
Total Income	<u>17,325.00</u>
Cost of Goods Sold	
Computer Hosting	14,624.78
Installation Expense	1,950.00
Messaging Fees	15,000.00
Software Development	<u>113,658.22</u>
Total COGS	<u>145,233.00</u>
Gross Profit	-127,908.00
Expense	
Accounting	3,965.91
Automobile Expense	2,368.30
Bank Charges	1,738.24
Commissions	5,144.88
Consulting Expense	19,500.00
Dues & Subscriptions	4,250.00
Equipment Expense	325.79
Insurance	3,422.73
Internet Expenses	140.91
Investor/Public Relations	5,691.93
Legal Expense	92,482.48
Marketing	11,326.75
Office Supplies	7,446.73
Payroll Expenses	176,561.25
Postage	1,097.02
Rent Expense	18,016.00
Technology	3,895.09
Telephone Expense	8,253.01
Travel & Entertainment	<u>12,190.71</u>
Total Expense	<u>377,817.73</u>
Net Ordinary Income	-505,725.73
Other Income/Expense	
Other Expense	
Other Expense	260,128.20
Tax Payments	<u>75.00</u>
Total Other Expense	<u>260,203.20</u>
Net Other Income	-260,203.20
Net Income	<u><u>-765,928.93</u></u>

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

	<u>Jan - Dec 09</u>
OPERATING ACTIVITIES	
Net Income	-765,928.93
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Payable - Viyya	208,190.52
Accrued Payroll: Al McCartney	79,000.00
Accrued Payroll: Joe Forese	39,750.00
Accrued Payroll: Joel Hudesman	32,160.02
Accrued Payroll: John Bay	155,242.65
Accrued Payroll: Pamela Dominiczak	4,781.25
Due to Viyya	-18,950.00
Notes Payable: Notes Payable - Scott Sieck	213,735.00
Net cash provided by Operating Activities	-52,019.49
FINANCING ACTIVITIES	
Stock - Restricted	54,000.00
Net cash provided by Financing Activities	54,000.00
Net cash increase for period	1,980.51
Cash at beginning of period	2.24
Cash at end of period	<u><u>1,982.75</u></u>