

### **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' followed by a series of loops and a long horizontal stroke extending to the right.

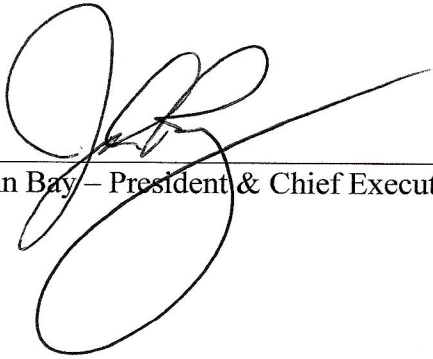
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John Bay - President & Chief Executive Officer

### **Certification**

I, John Bay, President & Chief Executive Officer of Virtual Ed Link, Inc., hereby certify that as of June 30, 2010, 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.

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John Bay – President & Chief Executive Officer

Accrual Basis

**Virtual Ed Link Inc.**  
**Balance Sheet**  
As of June 30, 2010

	Jun 30, 10
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Credit Card Account	-51.38
Operating Account	363.85
Total Checking/Savings	312.47
Accounts Receivable	
Accounts Receivable	2,475.00
Total Accounts Receivable	2,475.00
Total Current Assets	2,787.47
<b>TOTAL ASSETS</b>	<b>2,787.47</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - Viyya	452,741.25
Total Accounts Payable	452,741.25
Other Current Liabilities	
Accrued Expenses	
Accrued Interest	2,000.00
Accrued Expenses - Other	2,082.00
Total Accrued Expenses	4,082.00
Accrued Payroll	
Al McCartney	97,000.00
Joe Forese	39,750.00
Joel Hudesman	40,480.02
John Bay	183,342.65
Pamela Dominiczak	7,638.75
Total Accrued Payroll	368,211.42
Due to Viyya	50,059.59
Notes Payable	
Notes Payable - Scott Sieck	203,735.00
Notes Payable - Other	175,000.00
Total Notes Payable	378,735.00
Total Other Current Liabilities	801,088.01
Total Current Liabilities	1,253,829.26
Total Liabilities	1,253,829.26
Equity	
Additional Paid-in-Capital	73,471.00
Common Stock	73,967.00
Preferred Stock Class A	100,000.00
Stock - 504 Offering	10,000.00
Stock - Restricted	54,000.00
Stockholder's Equity	-1,486,270.06
Net Income	-76,209.73
Total Equity	-1,251,041.79
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,787.47</b>

Accrual Basis

**Virtual Ed Link Inc.**  
**Profit & Loss**  
 January through June 2010

	Jan - Jun 10
Ordinary Income/Expense	
Income	
Public Sector	
Direct	2,475.00
Total Public Sector	2,475.00
Total Income	2,475.00
Cost of Goods Sold	
Software Development	
Joel Hudesman	8,320.00
Software Development - Other	5,000.00
Total Software Development	13,320.00
Total COGS	13,320.00
Gross Profit	-10,845.00
Expense	
Accounting	962.50
Automobile Expense	
Gas Expense	114.50
Total Automobile Expense	114.50
Bank Charges	692.44
Credit Card Fees	116.38
Equipment Expense	35.71
Insurance	
Health Insurance	486.93
Total Insurance	486.93
Investor/Public Relations	240.00
Marketing	
Show Expense	2,727.96
Total Marketing	2,727.96
Office Supplies	762.67
Payroll Expenses	
A McCartney	18,000.00
John Bay	28,800.00
Pamela Dominiczak	2,857.50
Total Payroll Expenses	49,657.50
Postage	117.02
Rent Expense	6,000.00
Technology	
Software	554.92
Total Technology	554.92
Telephone Expense	973.98
Travel & Entertainment	
Meals	574.28
Travel	1,515.95
Total Travel & Entertainment	2,090.23
Total Expense	65,532.74
Net Ordinary Income	-76,377.74

Accrual Basis

**Virtual Ed Link Inc.**  
**Profit & Loss**  
January through June 2010

	Jan - Jun 10
Other Income/Expense	
Other Expense	
Other Expense	
Interest Expense	31.99
Other Expense - Other	-200.00
Total Other Expense	-168.01
Total Other Expense	-168.01
Net Other Income	168.01
Net Income	-76,209.73

**Virtual Ed Link Inc.**  
**Statement of Cash Flows**  
January through June 2010

	<u>Jan - Jun 10</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-76,209.73
Adjustments to reconcile Net Income to net cash provided by operations:	
Accounts Receivable	-2,475.00
Accounts Payable - Viyya	4,736.95
Accrued Payroll: Al McCartney	18,000.00
Accrued Payroll: Joel Hudesman	8,320.00
Accrued Payroll: John Bay	28,100.00
Accrued Payroll: Pamela Dominiczak	2,857.50
Due to Viyya	5,000.00
Net cash provided by Operating Activities	-11,670.28
<b>FINANCING ACTIVITIES</b>	
Common Stock	10,000.00
Net cash provided by Financing Activities	10,000.00
Net cash increase for period	-1,670.28
Cash at beginning of period	1,982.75
Cash at end of period	<u><u>312.47</u></u>