

**EQUAL TRADING, INC.**

**AMENDED INFORMATION STATEMENT**

For Broker-Dealer Due Diligence  
Pursuant to Rule 15c-211  
under the Securities Exchange Act of 1934

July 22, 2005

(EQUAL TRADING, INC.)  
(Exact name of issuer as specified in its charter)

7333 NW 54<sup>th</sup> Street SBO41  
Miami, Florida 33166-4831  
(Address of Principal Office)

(315) 828-6740  
(Issuer's telephone number)

The number of shares outstanding of each of the Registrant's classes of common equity, as of the date of this information Statement, are as follows:

TRADING SYMBOL: EQTD  
TAX ID NUMBER: 76-0674569

CUSIP: 29439R 10 0  
SHAREHOLDERS OF RECORD: 31

CLASS OF SECURITIES QUOTED: Common Stock, \$.001 par value  
NUMBER OF SHARES OUTSTANDING: 856,250,000

**CURRENT INFORMATION REGARDING  
EQUAL TRADING, INC.  
A Nevada Corporation**

The following information is furnished to assist with "due diligence" compliance. The information is furnished pursuant to Rule 15c2-11 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. The items and attachments generally follow the format set forth in Rule 15c2-11.

ITEM 1: THE EXACT NAME OF THE ISSUER

Equal Trading, Inc., formerly known as Bio-Safe Natural Technologies, Inc., formerly known as Sport-Publication.net, Inc. (or hereinafter referred to as "Equal Trading" or "EQTD")

ITEM 2: THE PRINCIPAL OFFICE OF THE ISSUER

Equal Trading, Inc.  
7333 NW 54<sup>th</sup> Street SBO41  
Miami, Florida 33166-4831  
Telephone: (315) 828-6740  
Facsimile: (011) 236-3984  
Website: [www.equaltrading.com](http://www.equaltrading.com)

Investor Relations Contact for the Issuer:

Jim Palmer  
Equal Trading, Inc.  
7333 NW 54<sup>th</sup> Street SBO41  
Miami, Florida 33166-4831  
E-mail: [Jim@equaltrading.com](mailto:Jim@equaltrading.com)  
Telephone: (315) 828-6740  
Facsimile: (011) 263-3984  
Website: [www.equaltrading.com](http://www.equaltrading.com)

ITEM 3: THE STATE OF INCORPORATION

Equal Trading, Inc. (previously known as Sportpublication.net Inc.) was originally formed by the filing of Articles of Incorporation with the Secretary of State of Colorado on July 25, 2000. On July 16, 2004, Sport-Publication.net Inc. was formed by filing Articles of Incorporation with the State of Nevada. On August 2, 2004 Sportpublication.net Inc. (a Colorado corporation) merged into Sport-Publication, Inc. (a Nevada corporation) for purposes of effecting a change in domicile only. Upon completion of the merger the surviving entity was then known as Sport-Publication.net, Inc. (now as Equal Trading, Inc.). On August 24, 2004 the directors and shareholders of Sport-Publication.net, Inc. (a Nevada Corporation) approved the company's name change to Bio-Safe Natural Technologies, Inc. On November 5, 2004 the directors and shareholders of Bio-Safe Natural Technologies (formerly known as Sport-Publication.net, Inc.) resolved to change the name of the company to Equal Trading, Inc. and filed a Certificate of Amendment November 18, 2004.

ITEM 4: THE EXACT TITLE AND CLASS OF THE SECURITY

Security Symbol: EQTD  
CUSIP Number – 29439R 10 0  
Common Stock - \$0.001 par value  
Preferred - None

ITEM 5: THE PAR OR STATED VALUE OF THE SECURITY

One Billion (1,000,000,000) shares of stock are authorized by the company's Articles of Incorporation filed within the State of Nevada. The authorized shares consist of One Billion (1,000,000,000) shares of Common Stock at par value \$.001.

ITEM 6: THE NUMBER OF SHARES OUTSTANDING

A. The Number of Shares Outstanding

*As of December 31, 2004*

One Billion (1,000,000,000) shares of common stock, par value \$.001. There are no shares of preferred stock authorized.

Eight Hundred Fifty-Six Million, Two Hundred Fifty Thousand 856,250,000 shares of common stock issued and outstanding. There are no shares of preferred stock issued and outstanding.

One Hundred Ninety-Five Million (195,000,000) shares of the outstanding common stock are designated as free trading shares.

24 shareholders of record

*As of March 31, 2005*

One Billion (1,000,000,000) shares of common stock, par value \$.001. There are no shares of preferred stock authorized.

Eight Hundred Fifty-Six Million, Two Hundred Fifty Thousand (856,250,000) shares of common stock issued and outstanding.

One Hundred Ninety-Four Million (194,000,000) shares of the outstanding common stock are designated as free trading shares.

25 shareholders of record

*As of July 7, 2005*

One Billion (1,000,000,000) shares of common stock, par value \$.001. There are no shares of preferred stock authorized.

Eight Hundred Fifty-Six Million, Two Hundred Fifty Thousand (856,250,000) shares of common stock issued and outstanding.

One Hundred Ninety-Four Million (194,000,000) shares of the outstanding common stock are designated as free trading shares.

31 shareholders of record

B. Registering Shares

The company has not filed or registered its shares with any regulatory agency and has not offered shares for sale under any Offering Memorandum. The free trading shares in the company are exempt from Registration under the Securities Act of 1933, Section 4(1), pursuant to Rule 144k opinion from council which is herein attached as Exhibit "A."

ITEM 7: THE NAME AND ADDRESS OF THE TRANSFER AGENT

Securities Transfer Corporation  
2591 Dallas Parkway, Suite 102  
Frisco, Texas 75034  
Telephone: 469-633-0101  
Facsimile: 469-633-0088

Securities Transfer Corporation is currently registered under the Exchange Act and is an SEC approved transfer agent.

ITEM 8: THE NATURE OF THE ISSUER'S BUSINESS

A. Business Development

1. *The form of organization of the issuer;*

Equal Trading, Inc. is a Nevada Corporation

2. *The year that the issuer (or any predecessor) was organized;*

Equal Trading, Inc. (previously known as Sportpublication.net, Inc.) was originally formed by the filing of Articles of Incorporation with the Secretary of State of Colorado on July 25, 2000. On July 16, 2004, Sport-Publication.net Inc. was formed by filing Articles of Incorporation with the State of Nevada. On August 2, 2004 Sportpublication.net Inc. (a Colorado corporation) merged into Sport-Publication, Inc. (a Nevada corporation) for purposes of effecting a change in domicile only. Upon completion of the merger the surviving entity was then known as Sport-Publication.net, Inc. (now known as Equal Trading, Inc.).

3. *The issuers fiscal year end date;*

The fiscal year end date is December 31.

4. *Whether the issuer (and/or any predecessor) has been in bankruptcy, receivership or any similar proceeding*

Neither the company nor any of its predecessors have ever filed for bankruptcy protection, receivership or any similar proceeding

5. *Whether the Issuer has made a material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business;*

The company has not made any material reclassification or consolidation.

On August 2, 2004, Sportpublication.net, Inc. (a Colorado company) merged into Sport-Publication.net, Inc. (a Nevada corporation and predecessor to Equal Trading, Inc.) for purposes of effecting a change in domicile only. Subsequently Sport-Publication.net, Inc. changed its name to Bio-Safe Natural Technologies and acquired 100% of the issued and outstanding stock of Equal Trading, Inc. in exchange for 450,000,000 of the common stock of Bio-Safe Natural Technologies, Inc. (predecessor to EQTD herein).

6. *Any default of the terms of any note, loan, lease or other indebtedness or financing arrangement requiring the issuer to make payments;*

None.

7. *Any change of control;*

Equal Trading, Inc. was previously operated and directed under the control of J.P. Beehner, as acting President and Director, and Dorothy Mortenson, as Secretary and Director. Upon their resignations tendered September 1, 2004, Elaine Affleck was duly appointed President and Director and Edwin Mah was duly appointed Secretary and Director. Upon the resignation of Elaine Affleck, James Palmer was duly appointed as President and Director of Equal Trading, Inc. on February 3, 2005. On or about July 18, 2005, Edwin Mah resigned as Secretary and Director and Elaine Affleck was appointed.

8. *Any increase in 10% or more of the same class of outstanding equity securities;*

As of August 23, 2004 the company had Six Million, Two Hundred Fifty Thousand (6,250,000) shares of common stock issued and outstanding. On August 24, 2004 the company, (then known as Sport-Publication.net, Inc.), increased its authorized common stock from 25,000,000 to 1,000,000,000 and effected a 65 for 1 forward split resulting in Four Hundred and Six Million, Two Hundred Fifty Thousand (406,250,000) shares of common stock issued and outstanding. On October 6, 2004 the company (then known as Bio-Safe Natural Technologies, Inc.) issued Four Hundred Fifty Million (450,000,000) shares of common stock in exchange for 100% of the issued and outstanding common stock of Equal Trading, Inc. As of July 7, 2005 the company (now known as Equal Trading, Inc.) has Eight Hundred Fifty-Six Million, Two Hundred Fifty Thousand (856,250,000) shares of common stock issued and outstanding.

9. *Describe any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off or reorganization;*

On August 1, 2004 the company (then known as Sportpublication.com Inc.) merged with Sport-Publication.net, Inc. for the purpose of effecting a change in domicile only. As of August 23, 2004 the company had Six Million, Two Hundred Fifty Thousand (6,250,000) shares of common stock issued and outstanding. On August 24, 2004 the company, (then known as Sport-Publication.net, Inc.), increased its authorized common stock from 25,000,000 to 1,000,000,000 and effected a 65 for 1 forward split resulting in Four Hundred and Six Million, Two Hundred Fifty Thousand (406,250,000) shares of common stock issued and outstanding. On October 6, 2004, the company (then known as Bio-Safe Natural Technologies, Inc.) issued Four Hundred Fifty Million (450,000,000) shares of common stock in exchange for 100% of the issued and outstanding common stock of Equal Trading, Inc. As of July 7, 2005 the company (now known as Equal Trading, Inc.) has Eight Hundred Fifty-Six Million, Two Hundred Fifty Thousand (856,250,000) shares of common stock issued and outstanding.

10. *Any delisting of the issuer's securities by any securities exchange or NASDAQ;*

Equal Trading's securities have not been de-listed and are not in the process of being de-listed by the Securities and Exchange Commission or NASD.

11. *Any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations;*

None. There are no known or threatened, past or pending legal proceedings or administrative actions either by or against the issuer.

#### B. Business of Issuer

Equal Trading, Inc. has positioned itself as an online retail trading platform provider. Equal Trading, Inc. offers both training and managed account services to its clients through the use of online professional trading software.

The currency (foreign exchange) market is the largest and oldest financial market in the world. It is also called the foreign exchange market, or "FOREX:" or "FX" market for short. It is the biggest and most liquid market in the world, and it is traded mainly through the 24 hour-a-day inter-bank currency markets – the primary market for currencies. In addition to longer term trading, the FOREX market is a cash (or "spot") inter-bank market. By comparison, the currency futures market is only one percent as large.

Foreign Exchange simply means the buying of one currency and selling another at the same time. In other words, the currency of one country is exchanged for those of another. The currencies of the world are on a floating exchange rate, and are always traded in pairs-Euro/Dollar, Dollar/Yen, etc. in excess of 85 percent all daily transactions involve trading of the major currencies – Australian Dollar, British Pound, Canadian Dollar, Japanese Yen, Swiss Franc, and the U.S. Dollar.

Unlike the futures and stock markets, trading of currencies is not centralized on an exchange. FOREX literally follows the sun around the world. Trading moves from major banking centers of Australia and New Zealand, to the Far East, to Europe and finally to the U.S.

In the past, the FOREX inter-bank market was not available to small speculators due to the large minimum transaction sizes and often-stringent financial requirements. Banks, major currency dealers and the occasional huge speculator used to be the principal dealers. Only they were able to take advantage of the currency market's fantastic liquidity and strong trending nature of many of the world's primary currency exchange rates.

Today, foreign exchange market maker brokers such as Equal Trading are able to break down the larger sized inter-bank units, and offer small traders the opportunity to buy or sell any number of these smaller units (lots). These brokers give virtually any size trader, including the individual speculator or smaller companies, the option to trade the same rates and price movements as the large players who once dominated the market. Market makers quote buying and selling rates for currencies, and they profit on the difference between their buying and selling rates.

How the Retail Spot Forex Works: When clients use retail spot Forex software, it only requires an internet connection, a trading platform [like the Equal Trading platform,] and a bank account with Equal Trading [the deposit will be made to one of Equal Trading's accounts (which cannot be touched by anyone other than the client)], to trade real time. No extra data feed is required.

If a client signs up for a free demo of the software, they can "practice trade" in real-time with the exact same quotes as a live account. The software is exactly the same, and they receive virtual money for the account. The clients are then able to enter trades in real time, and monitor them just as though it were a real account.

Clients will experience no operational difference between the demo account and a live account. When they log onto their trading platform, they see their price quotes, and simply click on the price to sell or buy. Each lot/contract is \$100,000 worth of the currency they are trading. They do not need to actually have \$100,000 in the account because the standard leverage on accounts is 100:1 - \$1,000 in the account buys a \$100,000 contract.

Clients can also use the charts provided with the trading platform; they will reflect the movement of the real-time price of their trading platform. With those charts, the client has the ability to place horizontal lines where they chose (pivot numbers), and with some training they can analyze where the market is going!

1. *Indicate the issuer's primary and secondary SIC Codes;*

The Primary SIC Code for the issuer is 6231 and there is no other SIC code that fits as the secondary SIC code at this time.

2. *If the issuer has never conducted operation, is in the developmental stage or is currently conducting operations;*

Equal Trading, Inc. is in the development stage and has not conducted operations.

3. *State the names of any parent, subsidiary, or affiliate of the issuer, and describe its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure document;*

Not applicable.

4. *Effect of the existing or probable governmental regulations on the business;*

From 1997 until, 2000, Foreign Exchange was an entirely unregulated market in the United States, limiting the acceptance of Forex trading. In 2000, the Commodity Exchange Act (the Act) was amended by the Commodity Futures Modernization Act of 2000 to make it unlawful in the United States to offer foreign currency trading to retail customers unless the provider is a regulated financial entity as enumerated in the Act. The issuer does not engage in trading activities or related services in any locations that would be governed by the Act. The issuer does not engage in trading activities or related activities in any foreign location where such activities are prohibited by law.

5. *An estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers;*

The issuer has spent a nominal amount of time on research and development and any related cost of such activities will not be borne by its customers.

6. *Costs and effects of compliance with environmental laws (federal, state and local); and*

The issuer is not producing any products that are hazardous to the environment and does not foresee any changes that could adversely affect the environment. All products and services are environmentally friendly.

7. *Number of total employees and number of full time employees.*

The issuer currently has a total of 4 full-time employees.

#### C. Investment Policies

The issuer does not have any formal investment policies. The issuer does not own any real estate or any real estate related investments. The issuer has no plans to acquire any real estate or real estate related investments.

1. *Investments in real estate or interests in real estate. Indicate the types of real estate in which the issuer may invest, and describe the method (or proposed method) of operating*

*and financing these properties. Indicate any limitations on the number or amount of mortgages that may be placed on any one piece of property.*

The issuer does not invest in any real estate properties at this time.

- 2. Investments in real estate mortgages. Indicate the types of mortgages and the types of properties subject to mortgages in which the issuer plans to invest. Describe each type of mortgage activity in which the issuer intends to engage, such as originating, servicing and warehousing, and the portfolio turnover rate.*

The issuer does not invest in any type of real estate mortgages at this time.

- 3. Securities of or interests in persons primarily engaged in real estate activities. Indicate the types of securities in which the issuer may invest, and indicate the primary activities of persons in which the issuer may invest and the investment policies of such persons.*

The issuer does not invest in any securities of or interests in persons primarily engaged in real estate activities or have any interest in persons primarily engaged in real estate activities

#### ITEM 9: THE NATURE OF PRODUCTS OR SERVICES OFFERED

- 1. Principal products or services, and their markets;*

The issuer is a developmental stage company and has not yet commenced operations. Equal Trading, Inc. has positioned itself as an online retail trading platform provider primarily focusing on providing its clients access to Foreign Currency Exchange (FX) trading through the FOREX market. The Equal Trading platform used by traders and marketed to retail clients will bring more capability to the marketplace than similar products. Features on the online platform have been expanded and modified creating a user-friendly product among the industry's leaders. Equal Trading intends to provide Managed Account services, Market Maker services, and to act as an on line trader for Equal Trading's own funds. Equal Trading's professional services include competitive PIP spreads on all currency pairs, education and training classes on both FX and its own platform. Equal Trading projects that it will have in place by the 2<sup>nd</sup> quarter of 2005 managed account services and market maker capability. Equal Trading's objective is to provide assistance and expertise in all aspects of the trades, technology management, and the management of its' client accounts.

- 2. Distribution methods of the products or services;*

The trading platform used by Equal Trading's in-house traders and marketed by Equal Trading to retail clients, will bring more capability to the marketplace than similar products. Equal Trading, through its web site, has implemented a professional and intuitive approach to maintaining clients from their first visit. Traffic will be driven to the site through classical web marketing to provide its initial client base. Further aggressive marketing is anticipated to accelerate that traffic and increase its client base. These techniques will include mass marketing to a known group of over a million key individuals. Equal Trading has also created unique trading school

programs. They will be used to both educate and improve the traders working on the company's trading floors. These five day classes will be used as a further marketing tool to attract clients. The web site will have an introductory free of charge on-line school (1.5 to 2 hours), and will be the lead-in to market seats in the instructor, fee-based classes. In addition to these training opportunities, additional advanced training courses are also available for those wanting advanced techniques. An affiliate program has been designed that will attract a number of retail traders to the Equal Trading web site. This program through the use of incentives, will reward affiliates that generate additional traders. Existing partnerships have been established in different sectors. Future partnerships are being pursued in areas such as computer based market analysis. Future plans also call for relationships with various charitable organizations.

3. *Status of any publicly announced new product or service;*

Other than the launch of the issuer's web site, the issuer has not yet announced new products or services.

4. *Competitive business conditions, the issuer's competitive position in the industry, and methods of competition;*

*Equal Trading's* competitive advantage results from its core competency in technology as well as the expertise of its managers. Equal Trading plans to expand its model worldwide. The company's compensation plan is predicated on generating higher incomes for traders, trading the firm's capital, than they would earn from their from employment with other trading/brokerage firms. By opening branches in cities and towns worldwide, the company intends to create opportunities for traders to allow them to work in locations of their choice. Equal Trading plans to surpass the competition by developing successful trading floors in developing nations where there is little no competition.

The Global Foreign Currency Exchange Market (Forex) is the world's largest and most liquid financial market. Companies, fund managers, and banks can buy and sell foreign currencies in varying amounts.

Trading takes place virtually 24/7 via phone, Internet, and fax. Currently, over \$1.5 trillion is traded daily in various currencies. By comparison, the New York Stock Exchange would require over a month of trading volume to reach this daily Forex amount.

On average, nearly 25% of the amount traded is attributable to online transactions; up from 15% in 2000 (Greenwich Associates, March 20, 2002 Survey "Global Surge in Electronic Foreign Exchange Uptake").

Over the last 12 years, the Forex market has been growing an average of 23% annually (Bank for International Settlements, 2000). This explosive growth may be attributed to globalization, economic measures that integrated national economies (e.g., NAFTA), advancements in computer and telecommunication technologies, and the proliferation of new financial instruments such as Forex derivatives.

Online retail foreign exchange trading is a market with strong potential to revolutionize the entire financial services industry. Equal Trading is a leading provider of online foreign exchange trading platforms for small to mid-tier financial institutions, banks, and retail traders. Foreign Exchange trading is overseen by the CFTC in the United States.

5. *Sources and availability of raw materials and the names of principal suppliers;*

The issuer's product is web based and therefore is not reliant on raw materials or key suppliers. The issuer is reliant on foreign exchange markets.

6. *Dependence on one or a few major customers;*

Equal Trading is not dependant on one major customer for the survival of the company.

7. *Patents, trademarks, licenses, franchises, concessions, royalty a agreements or labor contracts, including their duration; and*

None.

8. *The need for any government approval of principal products or services. Discuss the status of any requested government approvals.*

The company, at this time does not need and has not requested government approval.

#### ITEM 10: THE NATURE AND EXTENT OF THE ISSUER'S FACILITIES

*In responding to this item, please give the location of the principal plants and other property of the issuer and describe the condition of the properties. If the issuer does not have complete ownership of the property (for example, if others also own the property or if there is a mortgage on the property), describe the limitations on the ownership.*

The initial office was established in Heredia, Costa Rica in a quality office space, near the National University of Costa Rica (U.N.A.,) creating an ideal recruitment location for future in-house traders. The office is fully equipped with broadband high-speed internet, numerous trading stations, and full telephone capabilities.

The current office space is approximately 1,200 square feet. The adjacent office is being held for use as the school and is an additional 1,000 square feet.

Because the offices planned for the company will be small, the Costa Rica location office will be sufficient for many years to come.

Items 1 through 7 regarding property ownership do not apply to this issuer.

ITEM 11: THE NAME OF THE CHIEF EXECUTIVE OFFICER, MEMBERS OF THE BOARD OF DIRECTORS, AS WELL AS COUNSEL, ACCOUNTANT AND PUBLIC RELATIONS CONSULTANT.

*In responding to this item, please provide the full names, business addresses, employment histories, board memberships, other affiliations, and number of securities (and of which class) beneficially owned by each such person, which information must be no older than the end of the most recent fiscal year, for the issuer's:*

A. EXECUTIVE OFFICERS

The following list sets forth the name, address and position of each executive officer and director of the Issuer as of the date hereof:

Jim Palmer, President, Director  
Equal Trading, Inc.  
7333 NW 54<sup>th</sup> Street SBO41  
Miami, Florida 33166-4831

Elaine Affleck, Secretary, Treasurer and Director  
85 Muir Road  
Winnipeg, MB R2x2x7

The principal occupation and business experience during the last five years for each of the present directors and executive officers of the Issuer are as follows:

James Palmer, President and Director

Mr. Palmer spent 28 years with IBM in a variety of management positions. He possesses excellent project and personnel management skills at any level. He was in charge of very large projects, such as the product test part of the design, construction, and implementation of a \$70 million dollar manufacturing line for IBM in Austin Texas. Mr. Palmer retired from IBM in August 1991.

Since that time Mr. Palmer has owned and operated a number of successful businesses. Regardless of the businesses he has owned, from an accounting firm, a 62-room hotel, and an advertising fixtures manufacturing plant, Mr. Palmer has been successful. Mr. Palmer has also been in charge of other very large complex projects; the design and construction of apartments, the construction of condominiums, as well as houses, additions, and a tremendous amount of remodeling at his construction company.

Elaine Affleck, Secretary, Treasurer and Director

Ms. Affleck has over 35 years of experience in accounting and financial control of public and private companies. She currently acts as CFO and Director of National Group of Companies, Inc.; Director of Worldwide Golf Resorts, a NASDAQ Bulletin Board Company; Director and Corporate Secretary of National Health Care Manufacturing.

The following table sets forth the ownership for each class of equity securities of the Issuer owned beneficially and of record by all directors and officers of the Issuer.

<u>Name and Position</u>	<u>Common Stock Owned</u>	<u>Percentage Owned</u>
James Palmer President & Director	4,500,000	.5%
Elaine Affleck Secretary, Treasurer & Director	4,875,000	.6%

B. DIRECTORS

James Palmer  
Elaine Affleck

C. GENERAL PARTNERS

None.

D. PROMOTERS

This does not apply to the company.

E. CONTROL PERSONS

The Executive Officers of the company and the Board of Directors

James Palmer  
Elaine Affleck

Majority Shareholders

Ascia CI S.A., (under the direction of James Palmer, Edith Gutierrez Gonzales, Claudia Sandi Soliz, and Mitchel Huffine, directors):	99,000,000	11%
JP Beehner	105,625,000	12%

Ibiz-com SA, (under the direction

of Erica Rivera Ortiz, Edith Gutierrez Gonzales, Douglas Lopes Varela, and Claudia Sandi Solis, directors):

292,500,000	34%
-------------	-----

Dorothy Mortenson	105,625,000	11%
-------------------	-------------	-----

(Refer to Exhibit “B” attached hereto).

F. COUNSEL

Phillip Offill  
Godwin Gruber  
1201 Elm St., Suite 1700  
Dallas, TX 75201  
Email: [poffill@godwingruber.com](mailto:poffill@godwingruber.com)  
Telephone: 214-939-4469  
Facsimile: 214-760-7332

\*attached hereto as exhibit “A” opinion of counsel, Roger Shoss.

G. CERTIFIED PUBLIC ACCOUNTANT

The company is in the process engaging the services of a certified public accountant.

H. PUBLIC RELATIONS CONSULTANT

This does not apply to the company.

*Please also identify whether any of the foregoing persons have, in the last five years, been the subject of:*

1. *A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);*

No.

2. *The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person’s involvement in any type of business, securities, commodities, or banking activities;*

No.

3. *A finding or judgment by a court of competent jurisdiction (in a civil action), the SEC, the CFTC, or a state securities regulator of a violation of federal or state securities or*

*commodities law, which finding or judgment has not been reversed, suspended, or vacated; or*

No.

4. *The entry of an order by a self-regulatory organization that permanently or temporarily barred suspended or otherwise limited such person's involvement in any type of business or securities activities.*

No.

*To the extent not otherwise disclosed in response to the foregoing, provide a list of the name, address and shareholdings all persons holding more than 5% of any class of the issuer's equity securities.*

\*Attached hereto as exhibit "B" is a list of shareholders as of July 7, 2005 holding more than 5% of the issuer's common stock issued and outstanding.

4 shareholders currently own more than 5% of the issuer's common stock issued and outstanding:

Ascia CI S.A.	11%	99,000,000
J.P. Beehner	12%	105,625,000
Ibiz-com S.A.	34%	292,500,000
Dorothy Mortenson	12%	105,625,000
Cede & Co	7%	62,062,000

*To the extent not otherwise disclosed, if any of the above shareholders are corporate shareholders, provide the disclosure requested in this item as to person(s) owning or controlling such corporate shareholders and the resident agents of the corporate shareholders.*

Ascia CI. SA is a corporate shareholder holding 11% of the issued and outstanding shares of the company's common stock. The directors of Ascia CI.SA are James Palmer, Edith Gutierrez Gonzales, Claudia Sandi Soliz, and Mitchell Huffine. Its resident agent is Roxana Rodriguez, ADPO. 641-1100, Tibas, Costa Rica. Ibiz-com S.A. is a corporate shareholder holding 34% of the company's common stock. The directors of Ibiz-com S.A. are Erica Rivera Ortiz, Edith Gutierrez Gonzales, Douglas Lopes Varela, and Claudia Sandi Solis. Its registered agent is Roxana Rodriguez, ADPO. 641-1100, Tibas, Costa Rica.

*To the extent not otherwise disclosed, describe any relationships among and between the issuer's officers, directors and shareholders.*

Mr. Palmer maintains a working relationship with the current officers and directors and has no relationships with the former officers and directors. Mr. Palmer was introduced to the former officers and directors through counsel, Phillip Offill, at the time the company was acquired. Ascia CI.SA is a corporate shareholder of 11% of the company's issued and outstanding stock. Mr. Palmer is currently serving as a director of Ascia CI.SA. Ibiz-com S.A. is a corporate shareholder holding 34% of the company's common stock. The directors of the corporation are Erica Rivera Ortiz, Edith Gutierrez Gonzales, Douglas Lopes Varela, and Claudia Sandi Solis.

*To the extent not otherwise disclosed, describe all relationships and affiliations among and between the shareholders and the issuer, its predecessors, its present and prior officers and directors, and other shareholders.*

James Palmer is a shareholder holding less than 1% ownership of the issuer's common stock outstanding, and holds the positions of president and director of the company. Ascia CI.SA is a corporate shareholder holding 11% of the issuer's common stock outstanding, of which Mr. Palmer is a director. Dorothy Mortenson is a former officer and director of the company and is currently a shareholder of 11% of the company's issued and outstanding common stock. J.P. Beehner is a former officer and director of the company and is currently a shareholder of 12% of the company's issued and outstanding stock.

#### ITEM 11: THE ISSUER'S MOST RECENT BALANCE SHEET AND PROFIT AND LOSS AND RETAINED EARNINGS STATEMENTS

The most recent balance sheet, profit and loss, and retained earnings statements will be posted on the Pink Sheets website separately.

#### ITEM 13: SIMILAR FINANCIAL INFORMATION FOR SUCH PART OF THE 2 PRECEDING FISCAL YEARS AS THE ISSUER OR ITS PREDECESSOR HAS BEEN IN EXISTENCE.

The balance sheet, profit and loss, and retained earnings statements for the past 2 preceding fiscal years of the Company are posted at [www.pinksheets.com](http://www.pinksheets.com) as exhibit "C" to the Company's disclosure statement posted March 10, 2005.

#### ITEM 14: WHETHER ANY QUOTATION IS BEING SUBMITTED OR PUBLISHED DIRECTLY OR INDIRECTLY ON BEHALF OF THE ISSUER, OR ANY DIRECTOR, OFFICER OR ANY PERSON, DIRECTLY OR INDIRECTLY THE BENEFICIAL OWNER OF MORE THAN 10 PERCENT OF THE OUTSTANDING UNITS OR SHARES OF ANY EQUITY SECURITY OF THE ISSUER, OR AT THE REQUEST OF ANY PROMOTER FOR THE ISSUER, AND, IF SO, THE NAME OF SUCH PERSON, AND THE BASIS FOR ANY EXEMPTION UNDER THE FEDERAL SECURITIES LAWS FOR ANY SALES OF SUCH SECURITIES ON BEHALF OF SUCH PERSON.

To the best of Company's knowledge, information and belief, quotations with respect to the Issuer's common stock are not being submitted or published, directly or indirectly, on behalf of

the Issuer or on behalf of a director, officer or beneficial owners of more than ten 10% percent of the common stock that is issued and outstanding.

**CERTIFICATION**

I, James Palmer, hereby certify that I have reviewed the Information and Disclosure Statement, Exhibits, and all notes thereto and; I having full authority to sign on behalf of the company hereby certify that the information is complete and presented fairly, in all material respects.

Dated this 26<sup>th</sup> day of July.

Certified by: /S/ James Palmer  
James Palmer, President

# Exhibit “A”

**SHOSS & ASSOCIATES  
ATTORNEYS & COUNSELERS**

807 S. POST OAK LANE, NO. 223  
HOUSTON, TEXAS 77056

TELEPHONE: (713) 686-4605

March 23, 2004

SPORTPUBLICATION.NET INC.  
MR. J. P. BEEHNER & MRS. MORTENSON, DIRECTORS  
PO Box 2370  
Alvin TX 77512-2370

RE: General Opinion on Request for Removal of Legends & Stop Transfer Instructions

Dear Mr. Beehner & Mrs. Mortenson:

Pursuant to our telephone conversations of earlier today regarding the possible requests for removal of restrictions and stop transfer instructions on the Company's share certificates owned by certain of the Company's shareholders. In response to your request I offer the following opinion.

It is my understanding that some of the Company's shareholders, who own share certificates #5 through #34, may soon request the Company's removal of restrictions on the tradability of their shares. At your request I have reviewed the corporate transfer ledger, Articles of Incorporation, Bylaws, corporate minutes and Subscription Agreements. I have relied upon the validity and truthfulness of these documents and the representations made in the Subscription Agreements signed by each of the individual shareholders owning certificates #5 through #34.

A review of the Stock Transfer Ledger indicates that the above certificates represent fifteen blocks of 200,000 shares each, in the form of one certificate for 2,000 shares and one certificate for 198,000 shares for each of the fifteen shareholders. These shares were all issued to the current shareholders of record pursuant to Corporate Resolution on August 5, 2000. The Company has authorized and issued a total of 6,250,000 shares. These 200,000 share blocks represent 3.2% ownership each.

You have also represented the following regarding each of these individual shareholders.

1. None of them are currently "affiliates" of the Company (as that term is defined in Rule 144(a)(1)), and have not been an affiliate of the Company during the preceding three months.

2. At least two years have elapsed since the later of the date the shares were acquired from the Company or any affiliate of the Company prior to the date hereof. These shareholders all acquired their shares on August 5, 2000, in exchange for their services to the Company including participation in the creation, development and implementation of a business and marketing plan. The Company and the shareholders considered the consideration paid in full on August 5, 2000. (This applies to each of the above-enumerated certificates.)

Assuming the above facts to be true, and assuming they remain the same, it is my opinion that the shares represented by certificates #5 through #34 would qualify for treatment under Rule 144(k) promulgated under the Securities Act of 1933, as amended. Upon request you should remove the Legends and Stop Transfer Instructions maintained in your records with respect to these certificates and so instruct your Transfer Agent.

Respectfully,

A handwritten signature in black ink, appearing to read "Roger Shoss". The signature is written in a cursive, slightly slanted style.

ROGER SHOSS

# Exhibit “B”