

**W.C. AND A.N. MILLER
DEVELOPMENT COMPANY
AND SUBSIDIARIES**

FINANCIAL STATEMENTS

SEPTEMBER 30, 2012 and 2011

W.C. AND A.N. MILLER
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AND SUBSIDIARIES
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SEPTEMBER 30, 2012 and 2011

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Alan L. Gordon, CPA, P.A.

December 10, 2012

To the Board of Directors and Stockholders of
W.C. and A.N. Miller Development Company

We have reviewed the accompanying consolidated balance sheets of W.C. and A.N. Miller Development Company and Subsidiaries as of September 30, 2012 and 2011, and the related consolidated statements of income (loss), retained deficit, and cash flows for the years then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Company management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require us to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. We believe that the results of our procedures provide a reasonable basis for our report.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Our review was made primarily for the purpose of expressing a conclusion that there are no material modifications that should be made to the financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America. The supplementary information included in the accompanying Supplementary Schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the inquiry and analytical procedures applied in the review of the basic financial statements, and we did not become aware of any material modifications that should be made to such information.



ALAN L. GORDON, CPA, P.A.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS
SEPTEMBER 30, 2012 and 2011

ASSETS	<u>2012</u>	<u>2011</u>
Current Assets		
Cash and cash equivalents	\$ 1,434,684	\$ 2,553,644
Accounts receivable, net of allowance for doubtful accounts	3,919,263	3,808,327
Other receivables	969,121	942,139
Inventory	37,317	37,317
Current portion of deferred income taxes	1,389,662	1,409,534
Prepaid expenses	441,106	430,772
Total Current Assets	<u>8,191,153</u>	<u>9,181,733</u>
Fixed Assets (Notes 4 and 5)		
Land	6,849,900	6,849,900
Buildings	49,317,516	48,920,164
Property and equipment	66,120	291,098
Improvements	12,906,199	12,580,741
Total	<u>69,139,735</u>	<u>68,641,903</u>
Less, Accumulated depreciation	<u>20,551,320</u>	<u>19,126,491</u>
Net Fixed Assets	<u>48,588,415</u>	<u>49,515,412</u>
Other Assets		
Deferred leasing commissions, net	1,300,883	881,167
Deferred financing charges, net	1,149,602	641,216
Deposit	17,630	17,630
Long term portion of deferred taxes	6,184,221	5,831,688
Real estate tax escrow	115,780	224,258
Total Other Assets	<u>8,768,116</u>	<u>7,595,959</u>
TOTAL ASSETS	<u>\$ 65,547,684</u>	<u>\$ 66,293,104</u>

	2012	2011
LIABILITIES AND STOCKHOLDERS' DEFICIT		
Current Liabilities:		
Current maturities of long term debt	\$ 26,260,415	\$ 1,320,202
Accounts payable	106,300	436,355
Accrued expenses	1,165,676	859,705
Security deposits	393,684	369,213
Prepaid rent income	530,549	669,703
Total Current Liabilities	<u>28,456,624</u>	<u>3,655,178</u>
Long Term Liabilities		
Long term debt, net of current maturities	60,808,114	87,068,516
Total Long Term Liabilities	<u>60,808,114</u>	<u>87,068,516</u>
TOTAL LIABILITIES	<u>89,264,738</u>	<u>90,723,694</u>
Minority Interest	<u>(6,544,807)</u>	<u>(6,298,546)</u>
Stockholders' Deficit		
Common stock - \$100 par value, 10,000 shares authorized, 8002 shares issued and outstanding	800,200	800,200
Retained earnings (Deficit)	(17,972,447)	(18,932,244)
Total Stockholder's Deficit	<u>(17,172,247)</u>	<u>(18,132,044)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ <u>65,547,684</u>	\$ <u>66,293,104</u>

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF INCOME (LOSS) AND RETAINED DEFICIT
FOR THE YEARS ENDED SEPTEMBER 30, 2012 and 2011

	2012	2011
Rent Income		
Rent income	\$ 15,177,455	\$ 14,264,679
Rent expenses	(4,427,234)	(4,498,542)
Depreciation and amortization	(2,028,573)	(2,031,801)
Interest expense	(5,026,648)	(5,382,118)
Real estate taxes	(1,297,061)	(1,211,358)
Net Rent Income	<u>2,397,939</u>	<u>1,140,860</u>
Revenues		
Sales	-	630,000
Cost of sales	-	1,784,187
Gross Profit (Loss)	<u>-</u>	<u>(1,154,187)</u>
Operating Expenses	<u>1,430,485</u>	<u>1,514,091</u>
NET INCOME (LOSS) FROM OPERATIONS	<u>967,454</u>	<u>(1,527,418)</u>
OTHER INCOME (EXPENSES)		
Miscellaneous income	-	51,500
Interest income	249,911	241,484
Loss on disposition of fixed assets	(388,888)	(445,845)
TOTAL OTHER INCOME (EXPENSES)	<u>(138,977)</u>	<u>(152,861)</u>
INCOME (LOSS) BEFORE PROVISION (CREDIT) FOR INCOME TAXES	<u>828,477</u>	<u>(1,680,279)</u>
Provision (Credit) for Income Taxes		
Current	1,341	-
Deferred	(332,661)	(790)
Total Provision (Credit) for Income Tax	<u>(331,320)</u>	<u>(790)</u>
NET INCOME (LOSS)	1,159,797	(1,679,489)
Retained Deficit, Beginning of Year	(18,932,244)	(17,102,755)
Less, Dividends paid	<u>(200,000)</u>	<u>(150,000)</u>
RETAINED DEFICIT, END OF YEAR	<u>\$ (17,972,447)</u>	<u>\$ (18,932,244)</u>

W.C. AND A.N. MILLER DEVELOPMENT COMPANY
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2012 and 2011

	2012	2011
Cash Flows for Operating Activities:		
Net Income (Loss)	\$ 1,159,797	\$ (1,679,489)
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities		
Depreciation and amortization	2,033,474	2,034,520
Loss on disposition of fixed assets	388,888	445,846
Dividends paid	(200,000)	(150,000)
Income allocated to minority interest	(246,261)	(234,556)
Accounts receivable	(110,936)	7,415
Other receivables	(26,982)	100,316
Inventory	-	1,745,138
Deferred income taxes	(332,661)	(790)
Prepaid expenses	(10,334)	19,402
Current maturities of long term debt	24,940,213	(199,819)
Accounts payable	(330,055)	(123,262)
Accrued expenses	305,971	(207,084)
Security deposits	24,471	44,085
Prepaid rent income	(139,154)	9,623
Total Adjustments	26,296,634	3,490,834
Net Cash Provided by Operating Activities	27,456,431	1,811,345
Cash Flow for Investing Activities:		
Acquisition of fixed assets	(1,182,398)	(634,925)
Acquisition of deferred financing charges	(623,619)	(293,061)
Acquisition of deferred leasing commissions	(617,450)	(440,701)
Acquisition of real estate tax escrow	108,478	15,626
Net Cash Used for Investing Activities	(2,314,989)	(1,353,061)
Cash Flow for Financing Activities:		
Disposition of long term debt	(26,260,402)	(14,162,487)
Acquisition of long term debt	-	14,700,000
Net Cash Provided by (Used for) Used for Investing Activities	(26,260,402)	537,513
Net Increase (Decrease) in Cash and Cash Equivalents	(1,118,960)	995,797
Cash and cash equivalents, Beginning of Year	2,553,644	1,557,847
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 1,434,684	\$ 2,553,644

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

W.C. and A.N. Miller Development Company and its subsidiaries are primarily engaged in real estate development and investment of residential and commercial property, and rental and property management in the District of Columbia, Maryland, and Virginia.

Principles of Consolidation

The consolidated financial statements include the accounts of W.C. and A.N. Miller Development Company and its wholly owned subsidiaries and majority-owned ventures. Significant intercompany transactions and balances have been eliminated in consolidation. The consolidated financial statements include the accounts of the following companies:

	Form of Entity	Percentage Ownership
Haymount Corporation	Corporation	100%
Commonwealth Homes, LLC	LLC	100%
Sumner Highlands, LLC	LLC	100%
Haymount Limited Partnership II	Partnership	100%
Haymount Limited Partnership	Partnership	85%

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash Equivalents

The Company considers all highly liquid instruments with original maturities of three months or less to be cash equivalents.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable and Bad Debts

Tenant receivables are reported net of allowance for doubtful accounts. Management's estimate of the allowance is based on historical collection experience and a review of the current status of tenant accounts receivable. It is reasonably possible that management's estimate of the allowance will change.

Inventory

Inventory, which includes building lots and homes completed and in progress, is carried at cost determined under the specific cost method of accounting, including interest and real estate taxes during the period of development and construction, and a provision for overhead.

Depreciation and Amortization

Buildings and improvements included in investment property and operating assets included in property and equipment are stated at cost. These assets are depreciated and amortized using the straight-line method over the estimated useful lives of three to forty years. Leasing commissions, rent concessions and loan charges included in deferred charges are amortized over the life of the lease or loan agreement.

Amortization expense for the five years subsequent to September 30, 2012, is as follows:

<u>September 30,</u>	
2013	\$ 282,208
2014	269,415
2015	252,102
2016	212,947
2017	185,618

Revenue Recognition

Real estate sales revenue and commission revenue are recognized at the time of settlement. Rental revenues from tenants with leases having scheduled rental increases are recognized on a straight-line basis over the term of the lease; all other rental revenue is recognized as earned. Contingent rental income is recognized once the target or goal used to determine the contingent rental income is met.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income taxes

The Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 109, "Accounting for Income Taxes" (SFAS No. 109), which requires the establishment of a deferred tax asset or liability for the recognition of future deductions or taxable amounts, and operating loss and tax credit carryforwards. Deferred tax expense or benefit is recognized as a result of the change in the deferred asset or liability during the year.

Advertising Costs

Advertising costs are expensed as incurred.

NOTE 2. NOTE RECEIVABLE

During the year ended September 30, 2008, the Company purchased a note receivable in the amount of \$8,250,230 from Haymount Mezzanine, LLC at a purchase price of \$825,023. The receivable is being carried at cost and is due from Haymount Limited Partnership, an 85% subsidiary of the Company. For presentation purposes, neither the receivable nor the related payable has been eliminated in consolidation. (Note 8)

NOTE 3. INVENTORY

Unimproved land is comprised of 101 acres in Caroline County, Virginia owned by Haymount Limited Partnership, II, which is a 100% subsidiary of the Company as of September 30, 2012.

NOTE 4. REAL ESTATE INVESTMENT PROPERTY

The Company owns and manages commercial and residential income producing properties in the District of Columbia and Montgomery County, Maryland. As of September 30, 2012 and 2011 respectively, the commercial and residential income producing properties were as follows:

	<u>2012</u>	<u>2011</u>
Investment property	\$ 69,086,145	\$ 68,353,270
Less, Accumulated depreciation	<u>20,537,817</u>	<u>18,952,440</u>
	<u>\$ 48,548,328</u>	<u>\$ 49,400,830</u>

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 5. PROPERTY AND EQUIPMENT

Property and equipment consists of all the following at September 30, 2012 and 2011 respectively:

	<u>2012</u>	<u>2011</u>
Computer equipment	\$ 24,351	\$ 161,889
Furniture, fixtures and equipment	29,239	99,737
Office equipment	--	27,007
	<u>53,590</u>	<u>288,633</u>
Less, Accumulated depreciation	13,503	174,051
	<u>\$ 40,087</u>	<u>\$ 114,582</u>

NOTE 6. FAIR VALUE OF FINANCIAL INSTRUMENTS

The fair value of cash, accounts receivable, other receivables, accounts payable, and notes payable approximate their carrying amounts due to the short maturity of these assets and the variable interest rates on these obligations. The cost basis of notes payable to and due from affiliates is a reasonable estimate of its fair value.

NOTE 7. MINORITY INTEREST

Minority interest represents the ownership interest Haymount Limited Partnership, which has been consolidated into these financial statements. As of September 30, 2012 and 2011 respectively, minority interest consists of the following:

	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ (6,298,546)	\$ (6,063,990)
Distributions	--	--
Allocation of net income to minority interest	(246,261)	(234,556)
Balance, end of year	<u>\$ (6,544,807)</u>	<u>\$ (6,298,546)</u>

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 8. LONG TERM DEBT

Long-term debt consists of the following at September 30, 2012 and 2011 respectively:

	<u>2012</u>	<u>2011</u>
Operating Notes Payable:		
Note Payable – WC & AN Miller Development Company. Non-interest bearing, payable by Haymount Limited Partnership on demand (Note 2)	8,250,230	8,250,230
Total Operating Notes Payable	<u>8,250,230</u>	<u>8,250,230</u>
Investment Property Notes Payable:		
Note Payable – MetLife. \$186,671 per month including interest at 6.35%, Due January 2013, Secured by the real estate assets.	25,492,553	26,092,973
Note Payable – Key Bank, \$114,586 per month including interest at 6.47% per annum. Due June 2021, Secured by the real estate assets.	17,261,516	17,510,909
Note Payable – TIAA. \$190,991 per month including interest at 7% per annum. Due October 2018. Secured by the real estate assets.	21,600,484	21,851,420
Note Payable – Cardinal Bank, \$78,207 per month including interest at 4.85% per annum. Due August 2021. Secured by the real estate assets.	14,463,746	14,683,186
Total Investment Property Notes Payable	<u>78,818,299</u>	<u>80,138,488</u>
	87,068,529	88,388,718
Less, Current maturities	<u>26,260,415</u>	<u>1,320,202</u>
Long Term Debt	\$ <u>60,808,114</u>	\$ <u>87,068,516</u>

Maturities of long-term debt are as follows:

Year Ending September 30,	
2013	\$ 26,260,415
2014	1,254,347
2015	1,339,024
2016	1,429,432
2017	1,451,289
Thereafter	55,334,022

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 8. LONG TERM DEBT (continued)

On October 9, 2012, the Company refinanced the Note Payable – MetLife. The new loan appears as follows:

Note Payable – Guardian Life. \$144,612 per month including interest at 4.08%, Due November 2022, Secured by the real estate assets. \$ 30,000,000

After the refinancing, the current maturities of long-term debt appears as follows:

Year Ending September 30,	
2013	\$ 1,200,558
2014	1,793,346
2015	1,900,430
2016	2,014,177
2017	2,060,343
Thereafter	82,607,122

NOTE 9. CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Company to significant concentrations of credit risk consist primarily of cash and cash equivalents, and accounts and notes receivable. The Company's management believes the risk of loss associated with cash and cash equivalents is very low since cash and cash equivalents are maintained in financial institutions.

NOTE 10. SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN

Effective January 1, 2006, the Company adopted a supplemental executive retirement plan for the benefit of a select group of management or highly compensated employees selected by the Board of Directors. The Plan provides for a supplemental retirement income benefit upon the participant's reaching normal retirement age or to his designated beneficiaries in the event of the death of the participant. Payments are to be made over a 10-year period. As of September 30, 2012, there is one participant under the plan. Said participant is entitled to 10 annual payments of \$100,000. The Company has not accrued a liability for the plan payments and will expense the payments as they occur.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 11. INCOME TAXES

Deferred income taxes are provided for differences between financial statement and income tax reporting, principally from the different methods of depreciation used and the recognition of income from tenants having scheduled rental increases. The provision for income taxes consists of the following for the years ended September 30, 2012 and 2011, respectively:

		<u>2012</u>	<u>2011</u>
Current income tax -	Federal	\$ --	\$ --
	State	1,341	--
		<u>1,341</u>	<u>--</u>
Deferred income tax -	Federal	(298,329)	(718)
	State	(34,332)	(72)
		<u>(332,661)</u>	<u>(790)</u>
Total Income Tax Provision (Credit)		\$ <u>(331,320)</u>	\$ <u>(790)</u>

As of September 30, 2012, tax attribute carryovers consisted of the following:

Net operating loss carryover	\$ 25,757,989
Contribution carryover	57,797
AMT net operating loss carryover	37,245,346
AMT contribution carryover	36,130

The Tax Reform Act of 1986 expanded the corporate minimum tax (AMT). Under this act, the Company's tax liability is the greater of its regular tax or the AMT. The Tax Reform Act of 1997 repealed the AMT for corporations with gross income less than \$5 million. The AMT net operating loss carryover is limited to 90% of the alternative minimum taxable income without regard to the net operating loss.

The Company's federal tax returns for the years ended September 30, 2012 and 2011 are subject to examination by the IRS, generally for three years after they are filed. In addition, the Company's state tax returns for the same years are subject to examination by state tax authorities for similar time periods.

NOTE 12. RENTAL INCOME

The Company leases commercial properties in Washington, D.C. and Maryland under non-cancelable leases that expire at various dates through 2035 and apartment properties under lease terms of one year. In most cases, management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 12. RENTAL INCOME (Continued)

In addition to minimum rental payments, certain retail store leases require contingent payments based on sales levels. For the years ended September 30, 2012 and 2011, the Company recorded retail percentage of sales rental income of approximately \$12,093 and \$42,842, respectively.

The following is a schedule of future minimum lease receipts required under non-cancelable leases that have initial or remaining terms in excess of one year as of September 30:

Year ended September 30,	
2013	\$ 10,728,443
2014	10,059,511
2015	9,445,278
2016	7,669,840
2017	6,072,379
Thereafter	17,816,220

NOTE 13. COMMITMENTS AND CONTINGENCIES

Operating Leases

The Company leases office space in Bethesda, Maryland, under an operating lease set to expire November 30, 2014. Under the terms of the lease, minimum rent has scheduled predetermined increases. The lease contains certain increases to the minimum rent amounts. These contingencies are related to real estate taxes and common area maintenance costs. In addition, the lease contains required monthly payments representing estimated annual operating expenses that are subject to periodic adjustment.

For the year ended September 30, 2012 and 2011, rent expense under this operating lease was \$230,587 and \$224,497 respectively, and is included as part of the rental activities comprising Net Rent Income.

The Company leases storage space in Palm City, Florida, under an operating lease on a month-to-month basis. The lease payments are \$650 per month and are expensed as operating expenses.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 13. COMMITMENTS AND CONTINGENCIES (Continued)

Operating Leases (continued)

Minimum future rent payments under the non-cancelable operating lease is as follows:

Years ending September 30,	Amount
2013	\$ 235,504
2014	242,569
2015	41,641

Effective October 1, 2009, the Company has sub-let the Bethesda office space under an operating lease that expired September 30, 2011. Under the terms of the lease, the October 2009 rent payment due from the subtenant had been abated. In addition, the lease contained minimum rent with scheduled predetermined increases.

Effective October 1, 2011, the Company renewed the operating lease, which expires November 30, 2014. All depreciable property from East-West Highway was transferred on October 1, 2011 at no cost to the subtenant. At the time of the asset transfer, the Company recognized a loss on the disposition of the assets in the amount of \$79,024.

For the years ended September 30, 2012 and 2011, rent income under this operating lease was \$156,750 and \$154,660 respectively, and is included as part of the rental activities comprising Net Rent Income. Minimum future rent payments under the operating sublease are as follows:

Years ending September 30,	Amount
2013	\$ 156,750
2014	156,750
2015	26,125
2016 and after	--

The Company also leased computer software and Internet connection lines under operating leases that expired within the year ended September 30, 2012. Total equipment rental expense for the years ended September 30, 2012 and 2011 was \$6,829 and \$9,001, respectively, and is included in Operating Expenses.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 13. COMMITMENTS AND CONTINGENCIES (Continued)

Pending Litigation

1. *International Benefits Group, Inc. v. Haymount Limited Partnership, L.P., Westminster Associates II, Inc., Haymount Corporation, John Clark, Edward J. Miller, Jr., and American Property Associates, Ltd., pending in the U.S. District Court for the District of New Jersey, Civil Docket No. 2:06-cv-02363-KSH-PS.* This case was filed by the bankruptcy trustee for International Benefits Group ("IBG") to recover a \$3,000,000 brokerage fee that IBG claims it is owed in connection with certain financing associated with the Haymount redevelopment project in Caroline County, Virginia. The litigation has been pending since at least May of 2006. Plaintiff claimed entitlement to the following damages: (1) the \$3,000,000 Loan Fee, (2) \$1,000,000 in interest, and (3) \$10,000,000 in lost profits. Plaintiff further claimed that it was entitled to treble damages for a statutory civil conspiracy.

Dan Slone and Perry Miles of McGuire Woods in Richmond, VA, were the lead counsel in the case, assisted by Joseph Schwartz of Riker Danzig in Morristown, NJ, as local counsel. Cross-motions for summary judgment were filed in 2008, but were denied by the court in November of 2008. Additional cross-motions for summary judgment were filed early in 2009, but those too were denied by the court. Edward J. Miller was dismissed as a defendant in the litigation. The court set a trial date of January 11, 2010.

In late 2009, McGuire Woods filed a motion with the court requesting permission to withdraw as counsel of record, and informing the court that Haymount Limited Partnership and Haymount Corporation had no assets and did not intend to present a defense at the scheduled trial. The court denied counsel's motion for leave to withdraw and entered a Judgment dated January 8, 2010, in favor of the plaintiff in the amount of \$4,469,158 against Haymount Limited Partnership, Westminster Associates II, Inc., and Haymount Corporation. Between the date of the judgment and the fall of 2010, Plaintiff's counsel conducted post-judgment discovery regarding the defendants' assets. No other events have occurred in the case since that post-judgment discovery concluded in the fall of 2010.

In August 2012, the Plaintiff's counsel sought additional post-judgment discovery regarding Haymount Limited Partnership's assets, in particular a house and small parcel of property owned in Virginia, and the Company's participation interest in any potential development of the formerly-owned Haymount property by its current owner, Avanti. Plaintiff's counsel initially served the discovery requests on Haymount Limited Partnership's former counsel at McGuire Woods; however, Holland & Knight responded on behalf of the Haymount Limited Partnership. Upon the direction of the magistrate judge in the case, Holland & Knight entered its representation in the matter, substituting for McGuire Woods.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 13. COMMITMENTS AND CONTINGENCIES (Continued)

Pending Litigation (Continued)

Plaintiff has requested to inspect the property and house in Virginia owned by Haymount Limited Partnership. As of the October 19, 2012, that inspection has not taken place.

2. *Jonathan Kohn, Trustee v. McGuire Woods LLP, et al., Case No. 2:10-cv-05645-KSH-PS* (US District Court for the District of New Jersey) and Case No. 12-3028 (US Court of Appeals for the Third Circuit). Jonathan Kohn, the appointed trustee in bankruptcy for International Benefits Group, Inc. ("IBG"), filed an action in the United States District Court for the District of New Jersey. *Kohn v. McGuire Woods LLP, et al., Case 2:10-cv-05645* (filed November 1, 2010). The named defendants in this action are: (1) McGuire Woods, LLP, (2) Haymount Limited Partnership, (3) Haymount Mezz, LLC, (4) W.C. & A.N. Miller Investment Company, LLC, (5) W.C. & A.N. Miller ESI Ventures, LLC, (6) W.C. & A.N. Miller Development Company, (7) Edward J. Miller, Jr., (8) Ernest M. Miller, Jr., (9) Robert R. Miller, (10) John A. Clark, and (11) Vincent J. Pasko.

Holland & Knight LLP was retained by defendants 2-9, and 11, in a joint representation. McGuire Woods LLP has been represented by Willentz Goldman & Spitzer, and has cooperated with all the defendants that Holland & Knight represents. John A. Clark has not appeared as a defendant in the action.

On December 29, 2010, Holland & Knight filed a Motion to Dismiss Kohn's Complaint on behalf of its clients arguing that the Complaint was deficient on both procedural and substantive grounds. McGuire Woods filed a similar motion. While those motions were pending, and despite all parties' (including plaintiff's) desire to stay discovery until the motions to dismiss were resolved, the court nonetheless scheduled the case for an aggressive discovery track, scheduled to conclude at the end of summer of 2011. The parties engaged in discovery, during which plaintiff moved to amend his Complaint.

On June, 30, 2011, Kohn filed a Second Amended Complaint, alleging that some or all of the defendants are liable to the plaintiff under one of two broad theories:

- i. Kohn alleges that there was a "fraudulent conveyance" involving a payment made by Haymount Limited Partnership to Haymount Mezz at a time when, it is alleged, IBG was a creditor of Haymount Limited Partnership, and that Haymount Mezz and its general partners, Miller ESI Ventures and Miller Investment, are liable under New Jersey (Complaint Count I) and Virginia (Count II) law for the amounts received in this transaction. The claimed amount of this conveyance is approximately \$5 Million.

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 13. COMMITMENTS AND CONTINGENCIES (Continued)

Pending Litigation (Continued)

- ii. Kohn also alleges that the steps taken by the defendants in structuring the "Avanti Transaction" and in dealing with Haymount Mezz constituted a "fraud" or "conspiracy" among all the defendants, including the named individuals and counsel at McGuire Woods. On the counts of common-law conspiracy (Count III), statutory business conspiracy under Virginia law (Count IV), aiding and abetting (Count V), the plaintiff seeks judgments of \$4.4 Million, and in the case of the Virginia conspiracy statute, trebled damages. Plaintiff also seeks an award of attorneys' fees and costs of suit (Count VI). Finally, plaintiff seeks a separate award of punitive damages against McGuire Woods in the amount of \$10 Million (Count VI).

After discovery concluded, Holland & Knight filed a Motion for Summary Judgment on behalf of its clients asking the court to consider the undisputed facts of the case and find that the law compelled dismissal of Kohn's Complaint. McGuire Woods filed a similar motion. Kohn also filed a motion for summary judgment of his own asking that the court find in his favor on the claims.

The court heard oral arguments on the motions of June 25, 2012 before US Court Judge Katherine S. Hayden. On June 29, 2012, Judge Hayden issued a 28-page opinion granting Holland & Knight's and McGuire Woods' motions, and denying Kohn's motion. In dismissing all claims against all defendants, the court found that Kohn's theory was "implausible" and "inherent[ly] illogical."

On July 18, 2012, Kohn filed a notice of appeal to the US Court of Appeals for the Third Circuit, requesting the appellate court's review of the district court's dismissal of his complaint, and its denial of his own summary judgment motion. Briefing in the appeal has already commenced, and is set to conclude in early December 2012.

In the district court, shortly after Kohn filed his appeal, Holland & Knight filed a motion seeking some of the costs incurred during the dismissed case. The court granted the motion in part and awarded \$4,804 in costs to Holland & Knight's clients. Kohn has not challenged that award, nor has he satisfied it.

As of October 26, 2012, the case remains pending on appeal before the Third Circuit. The defendants continue to vigorously contest their liability on these counts or any attempt to pass through to them liability for a judgment entered against Haymount Limited Partnership and its partners on January 2010 on a suit brought against Haymount Limited Partnership for monies alleged to be due to IBG (now Kohn).

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 13. COMMITMENTS AND CONTINGENCIES (Continued)

Pending Litigation (Continued)

Company Management sent notice to its insurance carriers seeking coverage, but thus far, coverage has been denied.

Contingent Future Payments

The Company is an 85% owner of Haymount Limited Partnership (HLP). On May 30, 2008, HLP sold 1,600 acres of land to Avanti Development Corporation II (Avanti). Part of the consideration of the sale included a provision that allowed for future payments to be made by Avanti to HLP provided certain predetermined minimum returns on investment were met, among other allowances. Management's opinion is, that based on the present state of the real estate market, the likelihood of any payments to HLP under the agreement would be negligible.

NOTE 14

SUBSEQUENT EVENTS

Management has evaluated subsequent events through December 10, 2012, the date the financial statements were available to be issued.

SUPPLEMENTARY SCHEDULES

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATING BALANCE SHEETS
SEPTEMBER 30, 2012

ASSETS	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Summer Highlands, LLC	Haymount Limited Partnership II	Haymount Limited Partnership
Current Assets									
Cash and cash equivalents	\$ 1,434,684	\$ -	\$ 1,434,684	\$ 1,236,247	\$ -	\$ -	\$ 198,437	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	3,919,263	-	3,919,263	3,908,876	-	-	10,387	-	-
Other receivables	969,121	(44,855,083)	45,824,204	45,824,204	-	-	-	-	-
Inventory	37,317	-	37,317	-	-	-	-	37,317	-
Current portion of deferred income taxes	1,389,662	(244,789)	1,634,451	1,634,451	-	-	-	-	-
Prepaid expenses	441,106	-	441,106	340,895	-	853	98,318	554	486
Total Current Assets	<u>8,191,153</u>	<u>(45,089,872)</u>	<u>53,291,025</u>	<u>52,944,673</u>	<u>-</u>	<u>853</u>	<u>307,142</u>	<u>37,871</u>	<u>486</u>
Fixed Assets									
Land	6,849,900	-	6,849,900	5,449,225	-	-	848,737	538,905	13,033
Buildings	49,317,516	-	49,317,516	32,754,836	-	-	16,437,956	-	124,724
Property and equipment	66,120	-	66,120	60,927	-	-	5,193	-	-
Improvements	12,906,199	-	12,906,199	12,756,392	-	-	149,807	-	-
Total	69,139,735	-	69,139,735	51,021,380	-	-	17,441,693	538,905	137,757
Less: Accumulated depreciation	20,551,320	-	20,551,320	18,619,643	-	-	1,889,857	-	41,820
Net Fixed Assets	<u>48,588,415</u>	<u>-</u>	<u>48,588,415</u>	<u>32,401,737</u>	<u>-</u>	<u>-</u>	<u>15,551,836</u>	<u>538,905</u>	<u>95,937</u>
Other Assets									
Deferred leasing commissions, net	1,300,883	-	1,300,883	1,300,883	-	-	-	-	-
Deferred financing charges, net	1,149,602	-	1,149,602	1,149,602	-	-	-	-	-
Deposit	17,630	-	17,630	17,630	-	-	-	-	-
Long term portion of deferred taxes	6,184,221	373,525	5,810,696	5,810,696	-	-	-	-	-
Real estate tax escrow	115,780	-	115,780	63,523	-	-	52,257	-	-
Investment in subsidiaries	-	39,636,763	(39,636,763)	(37,534,113)	(2,102,650)	-	-	-	-
Total Other Assets	<u>8,768,116</u>	<u>40,010,288</u>	<u>(31,242,172)</u>	<u>(29,191,779)</u>	<u>(2,102,650)</u>	<u>-</u>	<u>52,257</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 65,547,684</u>	<u>\$ (5,089,584)</u>	<u>\$ 70,637,268</u>	<u>\$ 56,154,631</u>	<u>\$ (2,102,650)</u>	<u>\$ 853</u>	<u>\$ 15,911,235</u>	<u>\$ 576,776</u>	<u>\$ 96,423</u>
LIABILITIES AND STOCKHOLDERS' DEFICIT									
Current Liabilities:									
Current maturities of long term debt	\$ 26,260,415	\$ -	\$ 26,260,415	\$ 25,994,399	\$ -	\$ -	\$ 266,016	\$ -	\$ -
Accounts payable	106,300	-	106,300	104,094	-	-	2,205	-	-
Other payables	-	(44,855,083)	44,855,083	-	12,415	4,854,980	1,273,986	605,939	38,107,763
Accrued expenses	1,165,676	1,341	1,164,335	1,069,396	-	50,000	44,939	-	-
Security deposits	393,684	-	393,684	339,583	-	-	54,101	-	-
Prepaid rent income	530,549	-	530,549	511,589	-	-	18,960	-	-
Total Current Liabilities	<u>28,456,624</u>	<u>(44,853,742)</u>	<u>73,310,366</u>	<u>28,019,061</u>	<u>12,415</u>	<u>4,904,980</u>	<u>1,660,208</u>	<u>605,939</u>	<u>38,107,763</u>
Long Term Liabilities									
Long term debt, net of current maturities	60,808,114	-	60,808,114	35,562,384	-	-	16,995,500	-	8,250,230
Total Long Term Liabilities	<u>60,808,114</u>	<u>-</u>	<u>60,808,114</u>	<u>35,562,384</u>	<u>-</u>	<u>-</u>	<u>16,995,500</u>	<u>-</u>	<u>8,250,230</u>
TOTAL LIABILITIES	<u>89,264,738</u>	<u>(44,853,742)</u>	<u>134,118,480</u>	<u>63,581,445</u>	<u>12,415</u>	<u>4,904,980</u>	<u>18,655,708</u>	<u>605,939</u>	<u>46,357,993</u>
Minority Interest	(6,544,807)	(6,544,807)	-	-	-	-	-	-	-
Stockholders' Deficit									
Common stock	800,200	(80,000)	880,200	800,200	80,000	-	-	-	-
Retained earnings (Deficit)	(17,972,447)	46,388,965	(64,361,412)	(8,227,014)	(2,195,065)	(4,904,127)	(2,744,473)	(29,163)	(46,261,570)
Total Stockholder's Deficit	<u>(17,172,247)</u>	<u>46,308,965</u>	<u>(63,481,212)</u>	<u>(7,426,814)</u>	<u>(2,115,065)</u>	<u>(4,904,127)</u>	<u>(2,744,473)</u>	<u>(29,163)</u>	<u>(46,261,570)</u>
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	<u>\$ 65,547,684</u>	<u>\$ (5,089,584)</u>	<u>\$ 70,637,268</u>	<u>\$ 56,154,631</u>	<u>\$ (2,102,650)</u>	<u>\$ 853</u>	<u>\$ 15,911,235</u>	<u>\$ 576,776</u>	<u>\$ 96,423</u>

See Accountant's Review Report

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATING BALANCE SHEETS
SEPTEMBER 30, 2011

ASSETS	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Summer Highlands, LLC	Miller New Homes, LLC	Haymount Limited Partnership II	Haymount Limited Partnership
Current Assets										
Cash and cash equivalents	\$ 2,553,644	\$ -	\$ 2,553,644	\$ 2,356,448	\$ -	\$ -	\$ 197,196	\$ -	\$ -	\$ -
Accounts receivable, net of allowance for doubtful accounts	3,808,327	-	3,808,327	3,807,399	-	-	928	-	-	-
Other receivables	942,139	(43,382,843)	44,324,982	44,324,982	-	-	-	-	-	-
Inventory	37,317	-	37,317	-	-	-	-	-	37,317	-
Current portion of deferred income taxes	1,408,534	(224,917)	1,634,451	1,634,451	-	-	-	-	-	-
Prepaid expenses	430,772	-	430,772	337,101	540	684	90,753	-	750	944
Total Current Assets	9,181,733	(43,607,760)	52,789,493	52,460,381	540	684	288,877	-	38,067	944
Fixed Assets										
Land	6,849,900	-	6,849,900	5,449,225	-	-	848,737	-	538,905	13,033
Buildings	48,920,164	-	48,920,164	32,358,334	-	-	16,437,105	-	-	124,724
Property and equipment	291,098	-	291,098	280,509	-	-	589	-	-	-
Improvements	12,580,741	-	12,580,741	12,463,100	-	-	117,641	-	-	-
Total	68,641,903	-	68,641,903	50,561,168	-	-	17,404,073	-	538,905	137,757
Less, Accumulated depreciation	19,126,491	-	19,126,491	17,611,957	-	-	1,472,714	-	-	41,820
Net Fixed Assets	49,515,412	-	49,515,412	32,949,211	-	-	15,931,359	-	538,905	95,937
Other Assets										
Deferred leasing commissions, net	881,167	-	881,167	881,167	-	-	-	-	-	-
Deferred financing charges, net	641,216	-	641,216	641,216	-	-	-	-	-	-
Deposit	17,630	-	17,630	17,630	-	-	-	-	-	-
Long term portion of deferred taxes	5,831,668	20,992	5,810,696	5,810,696	-	-	-	-	-	-
Real estate tax escrow	224,258	-	224,258	169,449	-	-	54,809	-	-	-
Investment in subsidiaries	-	36,241,273	(36,241,273)	(36,241,273)	(2,028,772)	-	-	-	-	-
Total Other Assets	7,595,959	36,262,265	(30,666,306)	(28,662,343)	(2,028,772)	-	54,809	-	-	-
TOTAL ASSETS	\$ 66,293,104	\$ (5,345,495)	\$ 71,638,599	\$ 56,717,249	\$ (2,028,232)	\$ 684	\$ 16,275,045	\$ -	\$ 576,972	\$ 96,881
LIABILITIES AND STOCKHOLDERS' DEFICIT										
Current Liabilities:										
Current maturities of long term debt	\$ 1,320,202	\$ -	\$ 1,320,202	\$ 1,070,809	\$ -	\$ -	\$ 249,393	\$ -	\$ -	\$ -
Accounts payable	436,355	-	436,355	431,852	-	-	4,503	-	-	-
Other payables	43,382,841	(43,382,841)	-	-	11,966	4,754,314	1,547,411	-	602,682	36,466,468
Accrued expenses	859,705	-	859,705	836,323	-	1,050	22,332	-	-	-
Security deposits	369,213	-	369,213	312,972	-	-	56,241	-	-	-
Prepaid rent income	669,703	-	669,703	663,750	-	-	5,953	-	-	-
Total Current Liabilities	3,655,178	(43,382,841)	47,038,019	3,315,706	11,966	4,755,364	1,885,833	-	602,682	36,466,468
Long Term Liabilities										
Long term debt, net of current maturities	87,068,516	-	87,068,516	61,556,770	-	-	17,261,516	-	-	8,250,230
Total Long Term Liabilities	87,068,516	-	87,068,516	61,556,770	-	-	17,261,516	-	-	8,250,230
TOTAL LIABILITIES	90,723,694	(43,382,841)	134,106,535	64,872,476	11,966	4,755,364	19,147,349	-	602,682	44,716,698
Minority interest	(6,298,546)	(6,298,546)	-	-	-	-	-	-	-	-
Stockholders' Deficit										
Common stock	800,200	(80,000)	880,200	800,200	80,000	-	-	-	-	-
Retained earnings (Deficit)	(18,932,244)	44,415,882	(63,346,136)	(8,955,427)	(2,120,198)	(4,754,680)	(2,872,304)	-	(25,710)	(44,619,817)
Total Stockholders' Deficit	(18,132,044)	44,335,882	(62,467,936)	(8,155,227)	(2,040,198)	(4,754,680)	(2,872,304)	-	(25,710)	(44,619,817)
TOTAL LIABILITIES AND STOCKHOLDERS' DEFICIT	\$ 66,293,104	\$ (5,345,495)	\$ 71,638,599	\$ 56,717,249	\$ (2,028,232)	\$ 684	\$ 16,275,045	\$ -	\$ 576,972	\$ 96,881

See Accountant's Review Report

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF INCOME (LOSS) AND RETAINED DEFICIT
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Sumner Highlands, LLC	Haymount Limited Partnership II	Haymount Limited Partnership
Rent Income									
Rent income	\$ 15,177,455	\$ -	\$ 15,177,455	\$ 12,784,952	\$ -	\$ -	\$ 2,392,503	\$ -	\$ -
Rent expenses	(4,427,234)	-	(4,427,234)	(3,814,794)	-	-	(612,440)	-	-
Depreciation and amortization	(2,028,573)	-	(2,028,573)	(1,611,434)	-	-	(417,139)	-	-
Interest expense	(5,026,648)	-	(5,026,648)	(3,899,688)	-	-	(1,126,960)	-	-
Real estate taxes	(1,297,061)	-	(1,297,061)	(1,192,948)	-	-	(104,713)	-	-
Net Rent Income	2,397,939	-	2,397,939	2,266,888	-	-	131,251	-	-
Revenues									
Sales	-	-	-	-	-	-	-	-	-
Cost of sales	-	-	-	-	-	-	-	-	-
Gross Profit (Loss)	-	-	-	-	-	-	-	-	-
Operating Expenses	1,430,485	(590)	1,431,075	1,269,837	989	149,447	3,420	3,453	3,929
NET INCOME (LOSS) FROM OPERATIONS	967,454	590	968,044	996,851	(989)	(149,447)	127,831	(3,453)	(3,929)
OTHER INCOME (EXPENSES)									
Interest income	249,911	(1,392,151)	1,642,062	1,642,062	-	-	-	-	-
Loss on sale of assets	(388,888)	-	(388,888)	(388,888)	-	-	-	-	-
Loss from passsthrough	-	1,395,490	(1,395,490)	(1,321,612)	(73,878)	-	-	-	-
Interest expense	-	1,637,824	(1,637,824)	-	-	-	-	-	-
TOTAL OTHER INCOME (EXPENSES)	(138,977)	1,641,163	(1,780,140)	(68,438)	(73,878)	-	-	-	(1,637,824)
INCOME (LOSS) BEFORE PROVISION (CREDIT) FOR INCOME TAXES	828,477	1,641,753	(813,276)	928,413	(74,867)	(149,447)	127,831	(3,453)	(1,641,753)
Provision (Credit) for Income Taxes									
Current	1,341								
Deferred	(332,661)								
Total Provision (Credit) for Income Tax	(331,320)								
NET INCOME	1,159,797								
Retained Deficit, Beginning of Year	(18,932,244)								
Less, Dividends paid	(200,000)								
RETAINED DEFICIT, END OF YEAR	\$ (17,972,447)								

See Accountant's Review Report

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
CONSOLIDATING STATEMENTS OF INCOME (LOSS) AND RETAINED DEFICIT
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Sumner Highlands, LLC	Miller New Homes, LLC	Haymount Limited Partnership II	Haymount Limited Partnership
Rent Income										
Rent income	\$ 14,264,679	\$ -	\$ 14,264,679	\$ 11,867,329	\$ -	\$ -	\$ 2,397,350	\$ -	\$ -	\$ -
Rent expenses	(4,498,542)	-	(4,498,542)	(3,894,520)	-	-	(604,022)	-	-	-
Depreciation and amortization	(2,031,801)	-	(2,031,801)	(1,617,175)	-	-	(414,626)	-	-	-
Interest expense	(5,382,118)	-	(5,382,118)	(4,239,428)	-	-	(1,142,690)	-	-	-
Real estate taxes	(1,211,358)	-	(1,211,358)	(1,106,343)	-	-	(105,015)	-	-	-
Net Rent Income	1,140,860	-	1,140,860	1,009,863	-	-	130,987	-	-	-
Revenues										
Sales	630,000	-	630,000	-	-	-	-	630,000	-	-
Cost of sales	1,784,187	-	1,784,187	-	-	-	-	1,784,187	-	-
Gross Profit (Loss)	(1,154,187)	-	(1,154,187)	-	-	-	-	(1,154,187)	-	-
Operating Expenses										
	1,514,091	(581)	1,514,672	2,233,719	1,009	55,783	-	(783,619)	3,906	3,874
NET INCOME (LOSS) FROM OPERATIONS	(1,527,418)	581	(1,527,999)	(1,223,856)	(1,009)	(55,783)	130,987	(370,588)	(3,906)	(3,874)
OTHER INCOME (EXPENSES)										
Miscellaneous income	51,500	-	51,500	51,500	-	-	-	-	-	-
Interest income	241,484	(1,325,860)	1,567,344	1,567,344	-	-	-	-	-	-
Loss on sale of assets	(445,845)	-	(445,845)	(445,845)	-	-	-	-	-	-
Loss from passsthrough	-	1,329,153	(1,329,153)	(1,268,786)	(70,367)	-	-	-	-	-
Interest expense	-	1,559,832	(1,559,832)	-	-	-	-	-	-	(1,559,832)
TOTAL OTHER INCOME (EXPENSES)	(152,861)	1,563,125	(1,715,986)	(85,787)	(70,367)	-	-	-	-	(1,559,832)
INCOME (LOSS) BEFORE PROVISION (CREDIT) FOR INCOME TAXES	(1,680,279)	1,563,706	(3,243,985)	(1,309,643)	(71,376)	(55,783)	130,987	(370,588)	(3,906)	(1,563,706)
Provision (Credit) for Income Taxes										
Current	-	-	-	-	-	-	-	-	-	-
Deferred	(790)	-	(790)	-	-	-	-	-	-	-
Total Provision (Credit) for Income Tax	(790)	-	(790)	-	-	-	-	-	-	-
NET INCOME (LOSS)	(1,679,489)									
Retained Deficit, Beginning of Year	(17,102,755)									
Less, Dividends paid	(150,000)									
RETAINED DEFICIT, END OF YEARS	\$ (18,932,244)									

See Accountant's Review Report

W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Summer Highlands, LLC	Haymount Limited Partnership, II	Haymount Limited Partnership
Auto expense	\$ 905	\$ -	\$ 905	\$ 905	\$ -	\$ -	\$ -	\$ -	\$ -
Bank charges	120	-	120	130	-	-	(10)	-	-
Board of directors fees	162,000	-	162,000	162,000	-	-	-	-	-
Charitable contribution	1,000	-	1,000	1,000	-	-	-	-	-
Consulting	14,525	-	14,525	14,525	-	-	-	-	-
Depreciation and amortization	4,901	-	4,901	4,901	-	-	-	-	-
Dues and subscriptions	2,104	-	2,104	2,104	-	-	-	-	-
Equipment rental	6,829	-	6,829	6,829	-	-	-	-	-
Executive compensation	292,000	-	292,000	292,000	-	-	-	-	-
Health insurance	18,280	-	18,280	18,280	-	-	-	-	-
Insurance	24,781	-	24,781	23,445	-	1,336	-	-	-
Legal and accounting	389,108	(138)	389,246	384,490	889	-	2,920	27	920
Marketing and promotion	10,073	-	10,073	10,073	-	-	-	-	-
Meals and entertainment	13,107	-	13,107	13,107	-	-	-	-	-
Office salary	94,000	-	94,000	94,000	-	-	-	-	-
Office supplies	15,781	-	15,781	15,781	-	-	-	-	-
Other taxes and licenses	120,700	(8)	120,708	119,790	100	115	510	143	50
Payroll taxes	32,111	-	32,111	32,111	-	-	-	-	-
Payroll processing	3,499	-	3,499	3,499	-	-	-	-	-
Postage and delivery	4,749	-	4,749	4,749	-	-	-	-	-
Real estate tax expense	5,798	(444)	6,242	-	-	-	-	3,283	2,959
Rent	7,800	-	7,800	7,800	-	-	-	-	-
Repairs and maintenance	151,796	-	151,796	3,800	-	147,996	-	-	-
Telephone	4,612	-	4,612	4,612	-	-	-	-	-
Travel	69,906	-	69,906	69,906	-	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 1,430,485	\$ (590)	\$ 1,431,075	\$ 1,269,837	\$ 989	\$ 149,447	\$ 3,420	\$ 3,453	\$ 3,929

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W.C. AND A.N. MILLER DEVELOPMENT COMPANY AND SUBSIDIARIES
SCHEDULE OF OPERATING EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	Consolidated	Elimination and Deferred Taxes	Combined	WC & AN Miller Development Company	Haymount Corporation	Commonwealth Homes, LLC	Sumner Highlands, LLC	Miller New Homes, LLC	Haymount Limited Partnership II	Haymount Limited Partnership
Auto expense	\$ 1,588	\$ -	\$ 1,588	\$ 1,588	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt	6,000	-	6,000	799,134	-	-	-	(793,134)	-	-
Bank charges	329	-	329	329	-	-	-	-	-	-
Board of directors fees	125,500	-	125,500	125,500	-	-	-	-	-	-
Charitable contribution	500	-	500	500	-	-	-	-	-	-
Consulting	24,661	-	24,661	24,661	-	-	-	-	-	-
Depreciation and amortization	2,719	-	2,719	2,719	-	-	-	-	-	-
Equipment rental	9,001	-	9,001	9,001	-	-	-	-	-	-
Executive compensation	416,000	-	416,000	416,000	-	-	-	-	-	-
Health insurance	17,468	-	17,468	17,468	-	-	-	-	-	-
Insurance	23,791	-	23,791	22,608	-	1,183	-	-	-	-
Interest	64,705	-	64,705	64,705	-	-	-	-	-	-
Leases	29,783	-	29,783	29,783	-	-	-	-	-	-
Legal and accounting	477,565	(139)	477,704	472,746	909	-	-	1,717	1,403	929
Meals and entertainment	7,519	-	7,519	7,519	-	-	-	-	-	-
Office salary	82,000	-	82,000	82,000	-	-	-	-	-	-
Office supplies	6,049	-	6,049	6,049	-	-	-	-	-	-
Other taxes and licenses	82,280	-	82,280	73,607	100	775	-	7,798	-	-
Payroll taxes	7,533	-	7,533	7,533	-	-	-	-	-	-
Payroll processing	4,406	-	4,406	4,406	-	-	-	-	-	-
Postage and delivery	5,006	-	5,006	5,006	-	-	-	-	-	-
Real estate tax expense	5,006	(442)	5,448	-	-	-	-	-	2,503	2,945
Rent	5,421	-	5,421	5,421	-	-	-	-	-	-
Repairs and maintenance	53,825	-	53,825	-	-	53,825	-	-	-	-
Storage	2,240	-	2,240	2,240	-	-	-	-	-	-
Telephone	4,513	-	4,513	4,513	-	-	-	-	-	-
Travel	48,683	-	48,683	48,683	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	\$ 1,514,091	\$ (581)	\$ 1,514,672	\$ 2,233,719	\$ 1,009	\$ 55,783	\$ -	\$ (783,619)	\$ 3,906	\$ 3,874

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W.C. AND A.N. DEVELOPMENT COMPANY AND SUBSIDIARIES
SCHEDULE OF RENTAL ACTIVITIES - PARENT COMPANY
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	4701 Sangamore Road	4611 Sangamore Road	4820 Massachussets Avenue	4860 Massachussets Avenue	4866 Massachussets Avenue	4872 Massachussets Avenue	4900 Massachussets Avenue	4910 Massachussets Avenue	4301 50th Street	4315 50th Street	4300 Fordham Parking	4900 Yuma Parking	4300 Fordham	East West Highway	Total Development Company	Sumner Highlands	Combined
Rental Revenues																	
Rental income	\$ 1,987,796	\$ 3,165,487	\$ 1,126,096	\$ 183,954	\$ 239,542	\$ 323,841	\$ 1,179,865	\$ 2,553,059	\$ 296,482	\$ 518,030	\$ 63,755	\$ 510,832	\$ 468,013	\$ 156,750	\$ 12,773,502	\$ 2,392,503	\$ 15,166,005
Tenant expense reimbursement	(6,616)	5,056	-	-	(500)	-	-	56	-	-	-	-	-	-	(2,004)	-	(2,004)
Interest income	1,994	10,166	362	15	12	35	196	437	93	93	-	-	51	-	13,454	-	13,454
Total Rental Revenue	<u>1,983,174</u>	<u>3,180,709</u>	<u>1,126,458</u>	<u>183,969</u>	<u>239,054</u>	<u>323,876</u>	<u>1,180,061</u>	<u>2,553,552</u>	<u>296,575</u>	<u>518,123</u>	<u>63,755</u>	<u>510,832</u>	<u>468,064</u>	<u>156,750</u>	<u>12,784,952</u>	<u>2,392,503</u>	<u>15,177,455</u>
Rental Expenses																	
Administrative expense	8,008	13,169	3,137	254	261	744	2,592	5,691	1,117	1,100	-	-	920	-	36,991	3,045	40,036
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	48,407	48,407
Asset management	31,004	45,740	-	-	-	5,178	17,341	36,768	4,170	7,965	-	-	-	-	148,166	-	148,166
Bad debt	849	(76,955)	99,124	-	-	-	-	(3,252)	-	-	-	-	-	-	19,766	4,064	23,830
Cleaning contract	94,784	29,086	-	-	-	-	45,043	107,566	15,334	25,871	-	-	-	-	317,684	24,996	342,680
Cleaning supplies	1,495	971	-	-	-	-	571	6,582	1,645	1,671	-	-	-	-	12,935	-	12,935
Credit checks and signage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,229	7,229
Engineer services	107,249	41,929	21,883	2,307	1,870	5,537	27,342	61,060	13,008	13,008	-	-	8,087	-	303,280	3,300	306,580
Engineering benefits and taxes	25,026	15,112	6,147	582	511	1,571	6,285	12,951	2,848	2,755	-	-	2,019	-	75,807	-	75,807
Exterminating	742	1,337	-	-	-	1,179	1,581	2,010	1,036	786	-	-	-	-	8,671	2,620	11,291
Fire protection	5,819	1,319	-	-	-	273	1,724	8,019	1,342	1,472	-	-	275	-	20,243	9,156	29,399
Garage contractor	-	-	-	-	-	-	-	-	-	-	76,060	148,405	-	-	224,465	-	224,465
Information Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(106)	(106)
Insurance	6,775	10,827	5,284	784	1,873	2,398	3,818	10,645	2,461	1,878	-	-	2,980	-	49,723	24,765	74,488
Insurance - medical, life and disability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,501	11,501
Legal and professional	12,156	34,257	30,521	-	5,280	3,142	4,681	8,380	5,662	-	-	-	3,553	-	107,642	13,459	121,101
Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,472	4,472
Management fee	72,343	106,726	32,995	6,344	8,388	12,082	40,460	85,791	9,708	19,820	2,215	17,861	14,853	-	429,586	80,349	509,935
Office expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,414	5,414
Porter service	21,667	39,257	8,222	605	491	1,453	5,769	12,883	2,744	2,744	-	-	2,122	-	97,957	-	97,957
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	230,587	230,587	-	230,587
Repairs and maintenance	137,755	123,880	20,589	1,258	954	7,336	89,824	146,414	64,222	18,985	-	-	12,973	-	624,190	158,915	783,105
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	110,232	110,232
Security contract	18,998	39,724	-	-	-	540	5,629	10,854	935	1,097	-	-	-	-	77,777	3,034	80,811
Snow removal	2,214	6,031	2,567	187	153	454	1,078	2,406	513	513	-	-	662	-	16,778	4,240	21,018
Taxes payroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,551	9,551
Telephone expense	3,481	3,505	1,365	99	82	686	2,673	5,111	2,357	2,579	-	-	352	-	22,290	17,399	39,689
Trash removal	4,997	44,195	-	-	-	730	15,578	34,973	7,278	7,278	-	-	-	-	115,029	14,962	129,991
Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,963	1,963
Utilities	349,031	107,202	-	-	-	12,468	56,251	264,317	41,308	40,733	1,567	-	2,350	-	875,227	49,473	924,700
Total Rental Expenses	<u>896,385</u>	<u>574,143</u>	<u>228,697</u>	<u>12,166</u>	<u>19,612</u>	<u>55,027</u>	<u>325,648</u>	<u>813,478</u>	<u>176,571</u>	<u>149,155</u>	<u>79,842</u>	<u>166,266</u>	<u>50,226</u>	<u>230,587</u>	<u>3,814,794</u>	<u>612,440</u>	<u>4,427,234</u>
Net Rental Income before Depreciation, Interest Expense and Real Estate Tax	<u>1,086,789</u>	<u>2,606,566</u>	<u>897,761</u>	<u>171,803</u>	<u>219,442</u>	<u>268,849</u>	<u>854,413</u>	<u>1,740,074</u>	<u>120,004</u>	<u>368,968</u>	<u>(16,087)</u>	<u>344,566</u>	<u>417,838</u>	<u>(73,837)</u>	<u>8,970,158</u>	<u>1,780,063</u>	<u>10,750,221</u>
Depreciation and amortization	937,093	42,260	22,645	2,450	10,220	23,909	112,350	293,712	45,751	96,349	-	2,310	22,385	-	1,611,434	417,139	2,028,573
Interest expense	-	1,639,629	458,019	33,694	27,328	80,926	368,469	822,853	175,291	175,291	-	-	118,188	-	3,899,688	1,126,960	5,026,648
Real estate tax	133,477	211,562	164,802	10,061	8,230	24,376	151,937	328,392	54,130	67,297	-	-	38,084	-	1,192,348	104,713	1,297,061
Total Depreciation, Interest Expense and Real Estate Tax	<u>1,070,570</u>	<u>1,893,451</u>	<u>645,466</u>	<u>46,205</u>	<u>45,778</u>	<u>129,211</u>	<u>632,756</u>	<u>1,444,957</u>	<u>275,172</u>	<u>338,937</u>	<u>-</u>	<u>2,310</u>	<u>178,657</u>	<u>-</u>	<u>6,703,470</u>	<u>1,648,812</u>	<u>8,352,282</u>
NET RENTAL INCOME (LOSS)	<u>\$ 16,219</u>	<u>\$ 713,115</u>	<u>\$ 252,295</u>	<u>\$ 125,598</u>	<u>\$ 173,664</u>	<u>\$ 139,638</u>	<u>\$ 221,657</u>	<u>\$ 295,117</u>	<u>\$ (155,168)</u>	<u>\$ 30,031</u>	<u>\$ (16,087)</u>	<u>\$ 342,256</u>	<u>\$ 239,181</u>	<u>\$ (73,837)</u>	<u>\$ 2,266,688</u>	<u>\$ 131,251</u>	<u>\$ 2,397,939</u>

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W.C. AND A.N. DEVELOPMENT COMPANY AND SUBSIDIARIES
SCHEDULE OF RENTAL ACTIVITIES - PARENT COMPANY
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	4701 Sangamore Road	4611 Sangamore Road	4820 Massachussets Avenue	4860 Massachussets Avenue	4866 Massachussets Avenue	4872 Massachussets Avenue	4900 Massachussets Avenue	4910 Massachussets Avenue	4301 50th Street	4315 50th Street	4300 Fordham Parking	4900 Yuma Parking	4300 Fordham	East West Highway	Total Development Company	Sumner Highlands	Combined
Rental Revenues																	
Rental income	\$ 1,977,496	\$ 2,644,399	\$ 839,381	\$ 183,623	\$ 141,707	\$ 334,178	\$ 1,138,969	\$ 2,567,086	\$ 234,056	\$ 508,459	\$ 57,372	\$ 529,381	\$ 492,660	\$ 154,660	\$ 11,803,427	\$ 2,397,350	\$ 14,200,777
Tenant expense reimbursement	(7,302)	1,402	-	-	(47)	-	15	5,954	-	-	-	-	-	-	22	-	22
Bad debt recovery	-	44,380	-	-	-	-	-	-	-	-	-	-	-	-	44,380	-	44,380
Interest income	1,857	13,075	653	48	39	115	578	2,419	274	274	-	-	168	-	19,500	-	19,500
Total Rental Revenue	<u>1,972,051</u>	<u>2,703,256</u>	<u>840,034</u>	<u>183,671</u>	<u>141,699</u>	<u>334,293</u>	<u>1,139,562</u>	<u>2,575,459</u>	<u>234,330</u>	<u>508,733</u>	<u>57,372</u>	<u>529,381</u>	<u>492,828</u>	<u>154,660</u>	<u>11,867,329</u>	<u>2,397,350</u>	<u>14,264,679</u>
Rental Expenses																	
Administrative expense	5,891	5,000	2,130	166	191	396	1,879	4,343	796	824	-	-	569	-	22,185	3,025	25,210
Advertising	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41,614	41,614
Asset management	36,239	60,203	-	-	-	-	19,788	49,755	5,356	9,345	-	-	-	-	187,250	-	187,250
Bad debt	-	-	-	-	-	-	5,829	38,743	105,362	-	-	-	-	-	149,934	7,217	157,151
Cleaning contract	79,560	24,442	-	-	-	-	41,508	96,711	14,927	24,546	-	-	-	-	281,694	32,901	314,595
Cleaning supplies	9,250	3,233	-	-	-	-	2,868	4,598	1,646	1,622	-	-	-	-	23,217	-	23,217
Credit checks and signage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,272	7,272
Engineer services	56,755	89,369	32,594	2,397	1,945	5,759	24,169	54,303	11,498	11,498	-	-	8,411	-	298,698	3,575	302,273
Engineering benefits and taxes	17,807	21,793	8,392	616	501	1,482	6,580	14,845	3,130	3,122	-	-	2,166	-	80,434	-	80,434
Exterminating	2,036	1,120	-	-	-	1,145	1,554	769	769	769	-	-	-	-	8,162	2,655	10,817
Fire protection	10,499	1,510	-	-	-	235	2,736	9,001	3,185	3,413	-	-	295	-	30,874	7,747	38,621
Garage contractor	-	-	-	-	-	-	-	-	-	-	78,449	145,598	-	-	224,047	-	224,047
Information management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	972	972
Insurance	11,394	9,576	6,104	912	2,275	3,015	3,925	10,545	2,660	2,089	-	-	3,472	-	55,967	24,786	80,753
Insurance - medical, life, and disability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,245	3,245
Legal and professional	17,225	98,264	(6,354)	(470)	1,763	(5,104)	6,157	27,233	31,261	1,844	-	-	(1,646)	-	170,173	10,154	180,327
Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,050	5,050
Management fee	54,359	90,303	24,354	5,393	2,640	9,846	29,682	74,632	8,035	14,018	1,721	15,881	13,078	-	343,942	76,156	420,098
Office expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,395	7,395
Porter service	18,043	40,124	7,247	533	432	1,280	5,258	11,810	2,501	2,501	-	-	1,870	-	91,599	-	91,599
Rent	-	-	-	-	-	-	-	-	-	-	-	-	-	224,497	224,497	-	224,497
Repairs and maintenance	91,686	91,350	14,954	2,400	2,741	9,445	60,973	125,762	18,573	20,383	-	-	12,246	-	450,513	136,728	587,241
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	105,097	105,097
Security contract	20,716	43,409	-	-	-	540	5,090	9,370	935	739	-	-	-	-	80,799	5,658	86,457
Snow removal	20,304	55,300	11,875	876	714	2,115	7,128	16,448	3,391	3,390	-	-	3,090	-	124,631	25,207	149,838
Taxes - payroll	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,611	6,611
Telephone expense	3,518	2,972	837	61	50	369	2,150	5,701	2,050	2,202	-	-	216	-	20,126	16,568	36,694
Trash removal	5,138	44,541	-	-	-	1,205	13,816	30,777	7,145	6,464	-	-	-	-	109,086	20,591	129,677
Uniforms	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	274	274
Utilities	319,623	144,251	-	-	-	9,874	62,861	284,139	47,941	44,714	1,011	-	2,278	-	916,692	53,524	970,216
Total Rental Expenses	<u>780,043</u>	<u>826,760</u>	<u>102,133</u>	<u>12,884</u>	<u>13,252</u>	<u>53,995</u>	<u>298,122</u>	<u>869,485</u>	<u>271,161</u>	<u>153,483</u>	<u>81,181</u>	<u>161,479</u>	<u>46,045</u>	<u>224,497</u>	<u>3,894,520</u>	<u>604,022</u>	<u>4,498,542</u>
Net Rental Income before Depreciation, Interest Expense and Real Estate Tax	<u>1,192,008</u>	<u>1,876,496</u>	<u>737,901</u>	<u>170,787</u>	<u>128,447</u>	<u>280,298</u>	<u>841,440</u>	<u>1,705,974</u>	<u>(36,831)</u>	<u>355,250</u>	<u>(23,809)</u>	<u>367,902</u>	<u>446,783</u>	<u>(69,837)</u>	<u>7,972,809</u>	<u>1,793,328</u>	<u>9,766,137</u>
Depreciation and amortization	996,606	4,157	26,209	4,864	6,455	27,771	95,452	278,006	43,468	96,368	-	2,311	21,479	14,027	1,617,175	414,626	2,031,801
Interest expense	-	1,676,476	640,207	47,074	38,199	113,117	374,608	830,925	176,811	176,811	-	-	165,200	-	4,239,428	1,142,690	5,382,118
Real estate tax	114,826	222,140	144,178	9,768	7,991	23,666	131,983	313,214	49,188	54,826	-	-	34,563	-	1,106,343	105,015	1,211,358
Total Depreciation, Interest Expense and Real Estate Tax	<u>1,111,432</u>	<u>1,902,773</u>	<u>810,594</u>	<u>61,706</u>	<u>52,645</u>	<u>164,554</u>	<u>602,043</u>	<u>1,422,147</u>	<u>269,467</u>	<u>328,005</u>	<u>-</u>	<u>2,311</u>	<u>221,242</u>	<u>14,027</u>	<u>6,962,946</u>	<u>1,662,331</u>	<u>8,625,277</u>
NET RENTAL INCOME (LOSS)	<u>\$ 80,576</u>	<u>\$ (26,277)</u>	<u>\$ (72,693)</u>	<u>\$ 109,081</u>	<u>\$ 75,802</u>	<u>\$ 115,744</u>	<u>\$ 239,397</u>	<u>\$ 283,827</u>	<u>\$ (306,298)</u>	<u>\$ 27,245</u>	<u>\$ (23,809)</u>	<u>\$ 365,591</u>	<u>\$ 225,541</u>	<u>\$ (83,864)</u>	<u>\$ 1,009,863</u>	<u>\$ 130,997</u>	<u>\$ 1,140,860</u>

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See Accountant's Review Report