

**ARPS, Inc. dba Tiebreakers**  
**Balance Sheet**  
 As of August 31, 2007

	Aug 31, 07
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Checking Westfield Bank	731.13
Lottery Acct	4,277.42
<b>Total Checking/Savings</b>	5,008.55
<b>Accounts Receivable</b>	
Accounts Receivable	1,200.00
<b>Total Accounts Receivable</b>	1,200.00
<b>Other Current Assets</b>	
Drawer	3,130.01
Inventory	
Beverages	15,975.24
<b>Total Inventory</b>	15,975.24
Petty Cash	6,615.48
Undeposited Funds	6,800.00
<b>Total Other Current Assets</b>	32,520.73
<b>Total Current Assets</b>	38,729.28
<b>Fixed Assets</b>	
<b>Fixed Assets</b>	
Accumulated Depreciation	
Accum Dep Furniture	-9,099.00
Accum Dep. Capital Improvements	-5,674.00
Accum. Dep. Equipment	-64,311.84
<b>Total Accumulated Depreciation</b>	-79,084.84
<b>Assets</b>	
Capital Improvements	44,556.34
Equipment Purchased	65,025.42
Furniture	9,884.98
<b>Total Assets</b>	119,466.74
<b>Total Fixed Assets</b>	40,381.90
<b>Total Fixed Assets</b>	40,381.90
<b>Other Assets</b>	
Goodwill	25,000.00
Goodwill Acc. Amort	-13,336.00
Loan Karen Burns	100.00
Loan REED	1,600.00
Organizational Costs	500.00
Organizational Costs, Accum Amo	-500.00
WEMCO Deposit AC 011135135	500.00
<b>Total Other Assets</b>	13,864.00
<b>TOTAL ASSETS</b>	<b>92,975.18</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	-695.31
<b>Total Accounts Payable</b>	-695.31
<b>Credit Cards</b>	
Amex	15,763.14
<b>Total Credit Cards</b>	15,763.14

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11/20/07  
Cash Basis

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As of August 31, 2007

	<u>Aug 31, 07</u>
Other Current Liabilities	
Sales Tax Payable	10,101.33
<b>Total Other Current Liabilities</b>	<u>10,101.33</u>
<b>Total Current Liabilities</b>	25,169.16
Long Term Liabilities	
Loan Westfield Bank (2nd Mort)	10,634.04
<b>Total Long Term Liabilities</b>	<u>10,634.04</u>
<b>Total Liabilities</b>	35,803.20
Equity	
Additional Paid In Capital	62,742.99
Common Stock	1,500.00
Contributed Capital	3,700.00
Equity Pauline Slate	
Draw Pauline Slate	-53,549.83
<b>Total Equity Pauline Slate</b>	<u>-53,549.83</u>
Health Insurance	-27,660.61
Opening Bal Equity	5.27
Retained Earnings	71,400.15
Net Income	-965.99
<b>Total Equity</b>	<u>57,171.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>92,975.18</u></u>