

Exhibit D
Financial Statements

EveryCall Communications, Inc.
Balance Sheet
As of May 31, 2011

	<u>May 31, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
DIP Operating Acct #0092507573	539,535.58
All American - Checking	6,512.75
All American - Refund Checking	978.44
Regions Bank-Georgia Escrow	250,117.88
Regions Bank - CD-LPSC	52,396.71
Regions Bank - CD-TN	21,930.03
Total Checking/Savings	<u>871,471.39</u>
Accounts Receivable	
Accounts Receivable	23,864.88
Total Accounts Receivable	<u>23,864.88</u>
Other Current Assets	
Deposits	353,700.00
Payroll Asset	3,114.00
Total Other Current Assets	<u>356,814.00</u>
Total Current Assets	1,252,150.27
Fixed Assets	
Accumulated Depreciation	-55,542.26
Furniture and Fixtures	5,167.03
Machinery & Equipment	88,071.92
Software	14,531.88
Total Fixed Assets	<u>52,228.57</u>
TOTAL ASSETS	<u><u>1,304,378.84</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable - Trade	59,809.00
Total Accounts Payable	<u>59,809.00</u>
Other Current Liabilities	
Accts Payable - Disputed Amount	1,500,000.00
Payroll Liabilities	3,155.80
Total Other Current Liabilities	<u>1,503,155.80</u>
Total Current Liabilities	1,562,964.80
Long Term Liabilities	
Loan O/S Payable to JHB	24,704.60
Pre-Petition Liabilities	
Priority Debt	91,573.54
Unsecured Debt	<u>124,920.42</u>

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Accrual Basis

EveryCall Communications, Inc.
Balance Sheet
As of May 31, 2011

	<u>May 31, 11</u>
Total Pre-Petition Liabilities	<u>216,493.96</u>
Total Long Term Liabilities	<u>241,198.56</u>
Total Liabilities	1,804,163.36
Equity	
Capital Stock	3,000.00
Retained Earnings	-1,214,191.24
Shareholder Equity	559,196.49
Net Income	<u>152,210.23</u>
Total Equity	<u>-499,784.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,304,378.84</u></u>

EveryCall Communications, Inc.
Profit & Loss
July 13, 2010 through May 31, 2011

	<u>Jul 13, '10 - May 31, 11</u>
Ordinary Income/Expense	
Income	
Revenue - Sales Commissions	429,575.00
Sales - AAHP	15,697.92
Sales - AAHP - Credit Card	2,152,058.79
Sales - AAHP - GD Money Pak	69,862.14
Sales - AAHP - Money Gram	382,146.80
Sales - AAHP - Money Orders/Cks	909,772.77
Sales - AAHP Agents	429.26
Sales - CABS	20,925.72
Sales - Lifeline	88,248.00
Sales - Linkup	350,670.00
Sales - Local USA	651,175.78
Total Income	<u>5,070,562.18</u>
Cost of Goods Sold	
Cost of Goods Sold	
COGS - Billing Expenses	182,312.75
COGS - CGM/Audit	40,015.02
COGS - Services	2,489,062.48
COGS - Tax Compliance Services	40,798.97
COGS - Taxes	366,168.58
COGS - Third Party Verification	2,774.08
Total Cost of Goods Sold	<u>3,121,131.88</u>
Total COGS	<u>3,121,131.88</u>
Gross Profit	1,949,430.30
Expense	
Advertising and Promotion	-2,451.05
Agent Commission - AAHP	256.00
Agent Commission - Local USA	348.95
Bank Service Charges	13,668.39
Collection Fees	99.27
Computer and Internet Expenses	31,200.28
Credit Card Fees	95,628.15
Dues and Subscriptions	635.00
Equipment Rental	2,720.89
Fees	4,255.00
Indep Contract Labor-Hispanic	208,850.79
Insurance Expense	
Dental	3,266.45
Liability Insurance	243.13
Life & Std. Premium	677.60
Medical	68,517.48
Worker's Compensation	2,278.94
Insurance Expense - Other	-4.10
Total Insurance Expense	<u>74,979.50</u>

EveryCall Communications, Inc.
Profit & Loss
July 13, 2010 through May 31, 2011

Jul 13, '10 - May 31, 11

Interest Expense	1.88
Licenses and Permits	3,785.00
Miscellaneous Expense	-84.00
Office Expense	1,720.41
Office Supplies	2,937.67
Payroll Expenses	281,744.57
Penalties	62.81
Postage and Delivery	61,342.96
Printing and Reproduction	19.67
Professional Fees	
U.S. Trustee Fees	24,375.00
Accounting	25,624.76
Legal Fees	183,793.65
Total Professional Fees	<u>233,793.41</u>
Rent Expense	
Storage Rental	4,206.57
Rent Expense - Other	13,135.00
Total Rent Expense	<u>17,341.57</u>
Security	180.00
Taxes	
State	3,376.25
Total Taxes	<u>3,376.25</u>
Taxes - Property	622.91
Telephone Expense	4,257.38
Utilities	
Gas & Electric	4,079.21
Water	428.79
Total Utilities	<u>4,508.00</u>
Total Expense	<u>1,045,801.66</u>
Net Ordinary Income	903,628.64
Other Income/Expense	
Other Income	
Interest Income	728.37
Total Other Income	<u>728.37</u>
Net Other Income	<u>728.37</u>
Net Income	<u><u>904,357.01</u></u>