ROBB EVANS

Temporary Receiver of Asset Protection Group, Inc., et al.

REPORT OF TEMPORARY RECEIVER'S ACTIVITIES JULY 18, 2006 THROUGH JULY 24, 2006

This report covers the activities of the Temporary Receiver¹ since the inception of the Temporary Receivership. This is the first Report to the Court on the progress of the Temporary Receivership. It does not constitute an audit of financial condition and is intended only to provide information for use by the Court in assessing the progress of the Receivership.

(1) Steps Taken by the Receiver to Implement the TRO²

Receivership Defendants and Affiliated Entities

The Temporary Receiver reviewed documents located on the business premises, documents requested from an outside accounting firm, and the Secretary of State's records. The defendants have used a series of corporate entities to conduct business operations.

Asset Protection Group Inc. (APGI) was incorporated in Nevada on October 23, 1998. William S. Reed is listed as the sole officer and director.

APG Marketing Inc. (APG Marketing) was incorporated in Nevada on April 5, 2005. APG Marketing formerly operated as a fictitious division of APGI. Richard C. Neiswonger is listed as the sole officer and director.

Sentry Holdings Group dba AMG Marketing Group (AMG Marketing) was incorporated in Nevada on July 9, 2004. William S. Reed is listed as the sole officer and director.

Mountain Business Services (MBS) is reported to be a fictitious name for an APGI division. However, the Temporary Receiver has not located a fictitious name filing or other documents to confirm the owner of the name. The name Mountain Business Services appears on information given to consultants.

eBiz Marketing Group, Inc. (eBiz Group) was incorporated in Nevada on December 8, 2005. William S. Reed is listed as the sole officer and director.

¹ Reference to the Temporary Receiver in this report means the Receiver, the Receiver's deputies, his staff, and his counsel.

² Numbered sections follow the numbers in Section XIII of the Temporary Restraining Order

Custody, Control and Possession

On July 19, 2006, the Temporary Receiver entered the business premises of Asset Protection Group, Inc. located at 4601 West Sahara Avenue, Suite I in Las Vegas, Nevada. The name Asset Protection Group was on the exterior of the building in large letters immediately above Suite I.

The Temporary Receiver secured the business premises by changing the locks and took custody, control, and possession of all assets and documents on the business premises. The Temporary Receiver completed a photographic inventory of receivership assets and obtained pertinent information from all employees and independent contractors on site.

The Temporary Receiver met the two named individual defendants, Richard C. Neiswonger and William S. Reed and served each with a copy of the Temporary Restraining Order (Order). Mr. Neiswonger has cooperated with the Temporary Receiver in our attempt to understand the marketing activities and business operations of his company, APG Marketing, and to locate and secure documents. Mr. Reed has not cooperated with the Temporary Receiver.

The Temporary Receiver's efforts to implement this Court's Order have been further frustrated by a disturbing lack of reliable or reasonable accounting for the income or liabilities of Mr. Reed's companies (as described below), the number and identity of the consultants, and the complete details of the number and identity of the Nevada and offshore corporations for which his companies act as resident agent.

Business Operations

Mr. Neiswonger's Companies

Mr. Neiswonger appears to be the 100% owner of APG Marketing. He claims to only market and recruit consultants who will sell the asset protection service provided and maintained by Mr. Reed's companies. Mr. Neiswonger stated that he has nothing to do with the sale or administration of purchased corporations, and knows nothing about the operations or documents. Mr. Neiswonger stated that he agreed to split the net proceeds of the fees paid by the consultants with Mr. Reed. Under Tab 1 is a document dated November 14, 1998 the Temporary Receiver located at the business premises that documents this arrangement. Additionally, recent worksheets show, and Mr. Neiswonger confirmed, that checks for 25% of the net fees were written to Mr. Reed's company, AMG Marketing Group Inc., and hand-delivered to Mr. Reed. Bank records confirm these checks were deposited in Nevada First Bank.

The marketing activities of APG Marketing include or have included extensive advertising, direct mail, and commission payments for referrals leading to a sale. At least two in-house employees answer incoming calls and follow a script to explain the asset protection program. Mr. Neiswonger often assists with calls to or from prospects.

Mr. Neiswonger and Mr. Reed told the Temporary Receiver that individuals were paid \$50.00 per telephone call to accept calls from prospects to discuss their satisfactory experience with the business opportunity. These payments were made whether or not a sale was concluded.

Mr. Reed conducts a training session at the premises for new consultants, who also receive manuals with forms and a price list. The prospective and new consultants are told, and receive materials stating, that they can earn a very substantial six-figure income. A section later in this report schedules and discusses the earnings of consultants based on the records of the companies.

Mr. Neiswonger maintained APG Marketing's checkbook using Quicken check-writing software on his computer, which was backed-up on the file server. The checkbook was reconciled to the bank statements at least through December 2005. The details included a record of income and expense, including expenses categorized as personal. However, there were no details here of the consultants or the individual fees they paid, or any other assets or liabilities.

Based on paid and unpaid invoices located in the offices, payables appear to be current. The employees are paid a base amount plus various additional fees for each new paid consultant. Mr. Neiswonger stated that all employees are "1099 independent contractors." The outside accounting firm prepares tax returns and forms 1099 for APG Marketing.

While there are a few checkbook entries in 1998, the sales activity really began in 1999. From January 1999 through July 19, 2006, gross sales totaled about \$19.8 million. Other records, primarily from a database discussed later, indicate the sales were the fees paid by 1,930 consultants. During the same period, Mr. Reed, through his companies AMG Marketing Group Inc. and Asset Protection Group, Inc., received at least \$2,345,687 from these fees. The Quicken records, confirmed by Mr. Neiswonger, state that Mr. Neiswonger was paid or received the benefit of \$2,799,472. Under Tab 2 is an income and expense report from the Quicken records.

Mr. Reed's Companies

Mr. Reed appears to be the 100% owner of APGI, MBS and AMG Marketing. APGI and MBS process and document sales of Nevada and offshore corporations through the consultants recruited and sold by Mr. Neiswonger. Mr. Reed and his companies act as the resident agent, serve as one of the signors on Nevada corporation bank accounts, process annual renewals of corporations, and complete other corporate documents. APGI and MBS also receive funds in their bank accounts from the owners of corporations with instructions to forward the funds to the owner's Nevada or offshore corporate bank accounts. The functions of AMG Marketing are unknown, except to receive checks from Mr. Neiswonger's company, APG Marketing.

Mr. Reed claimed that he had no knowledge about the business operations or any of the records or bank accounts. He claimed that all business operations, controls, and signing authorities of APGI, AMG Marketing, and MBS, were delegated to and managed by the Vice President of APGI.

The Vice President of APGI blatantly misled the Temporary Receiver when asked about customer files, bank statements, and other financial records. While investigating the location of numerous folders missing from the Receivership Defendant's files, the Temporary Receiver was informed by an employee that the Vice President of APGI knew where the missing files were located. The outside accounting firm stated it had no bank statements for any companies linked to William Reed. The Vice President told different versions of what data and financial information she recorded on her laptop computer. The Temporary Receiver asked the Vice President to leave the premises after her repeated failures to cooperate or be forthright with the Temporary Receiver about the missing files and the missing bank statements.

The record keeping seems incomplete, confusing, and unprotected. When the Temporary Receiver entered the premises, customer folders for A through C were not in the file drawers. Folders for the next several letters were stacked on a table, and the rest were in the file drawers. Additionally, the files for the majority of the corporate renewals that are being processed by the Temporary Receiver were missing. No one would tell the Temporary Receiver the location of the missing files or why some folders were stacked on the table. The Vice President of APGI maintained a combined check book balance of Mr. Reed's companies using Quicken check-writing software on her laptop computer. The Quicken data was not backed-up on the file server. The Vice President of APGI also stated that the data was not backed up in any form for the past three years. The income records are not separated between renewal and other fees, and owner's deposits for forwarding to their corporate bank accounts. The data is further confused by negative entries in the expense section and other incomplete entries.

The outside accounting firm that prepares tax returns for APG Marketing stated that it does not do any accounting or tax work for any of Mr. Reed's companies.

Prospect and consultant information was maintained in a database program. The various tables contained in the database have numerous inconsistencies between them, making it difficult to extract an exact number of consultants who purchased the business opportunity and the exact number of corporations sold by those consultants to consumers. The Temporary Receiver has studied the data and, to the extent possible, used filters, grouping, and edits to assemble a reasoned analysis and schedule of the number of consultants purchasing the business opportunity and the number of corporations sold by them. Based on these activities, the Temporary Receiver has concluded there are 1,930 consultants that have sold 3,715³ Nevada or offshore corporations.

³ 80 corporations sold did not list a consultant's name.

The Quicken records, which begin October 9, 2003, show that Mr. Reed's companies had total receipts of \$18,684,036, \$16.7 million of which was uncategorized. In addition, the receipts were not separated between fees for the purchase or renewal of corporations and for amounts made payable to APGI by the consumers for rerouting to the consumers' Nevada or offshore corporate account. Recorded disbursements total \$19,676,032 or almost \$1.0 million more than receipts.

Payments to Mr. Reed or Mr. Neiswonger are not clearly detailed. After studying and evaluating the disbursements, the Temporary Receiver has estimated that Mr. Reed may have been paid or received the benefit of more than \$3.0 million since October 2003.

eBiz Marketing Group Inc.

Mr. Neiswonger and Mr. Reed created eBiz Marketing Group, Inc. to work with the owner of eBizMarketing Systems, Inc. (a separate and unrelated company) to market its website software and support system. The Temporary Receiver reviewed a series of documents, including but not limited to, drafts of promotional and marketing materials, and communications between the individual defendants with outside vendors and associates, which suggest that the defendants were preparing to offer a new business opportunity involving the need for businesses to develop a marketing presence on the internet. The proposed approach to market and recruit consultants, train them, and offer potential income appeared very similar to APG Marketing Inc.

Mr. Nick Nichols, the owner of eBizMarketing Systems, Inc., met with the Temporary Receiver on July 20, 2006 and stated that as of that date he ceased all association and activity with Mr. Reed, Mr. Neiswonger, and their companies.

Recorded Earnings of Individual Consultants

As reported earlier, after studying the database, the Temporary Receiver has concluded there are 1,930 consultants that have sold 3,715⁴ Nevada or offshore corporations. Further study of the detail reveals that three consultants sold 788 of the corporations and another 118 consultants sold 1,480 of the corporations, totaling 2,268 of the total 3,715 corporations sold. This data indicates that only 121 of the 1,930 consultants, or 6.3%, sold enough corporations to earn back and profit from the \$9,800 business opportunity fee.

Another 769 of the 1,930 consultants, or about 39.8%, sold one to five corporations (totaling 1,367), but did not generate enough revenue to earn back the business opportunity fee. Finally, 1,040 of the 1,930 consultants, or about 53.9%, had no reported sales of corporations. In total, 1,809, or 93.7%, of the consultants did not sell any corporations, or did not sell enough corporations, and did not earn back the business opportunity fee⁵.

⁴ The described number of corporations sold totals 3,635 because 80 of the corporations sold did not list a consultant's name.

⁵ Because of time limits and inadequate record keeping, the Temporary Receiver was not able to calculate renewal fees earned, if any.

Under Tab 3 is a graph illustrating these sales results of the consultants.

Other Financial and Operational Issues

(2) Value of Liquidated & Unliquidated Assets of the Receivership Defendants

Attached under Tab 4 is a schedule of the funds of the Receivership Defendants that are subject to the custody of the Temporary Receiver. The Temporary Receiver continues to examine records to determine if other funds or assets exist. The premises include desks, office equipment and supplies, and marketing materials specifically for the products of APGI or eBizMarketing Systems, Inc. The Temporary Receiver has not determined whether the office equipment, including computers, printers and copiers, is leased or owned. The Temporary Receiver will investigate the ownership status of two automobiles that the defendants are using. The Temporary Receiver will supplement this report if additional assets of the Receivership Defendants are located.

(3) The Sum of All Liabilities of the Receivership Defendants.

Because of the inadequate financial records, the Receiver has not been able to determine the extent, if any, of the non-real estate liabilities of the Receivership Defendants. The remaining rent due under the lease expiring March 31, 2008 for the premises is \$127,455. If the Temporary Receiver determines that equipment or autos are leased, there will be unrecorded lease liability for those items. There may be unrecorded liabilities for possible improper use of independent contractor status for employees. While the Temporary Receiver believes the amounts are relatively small, it is certain there are unrecorded payables for supplies, utilities, and other operating expenses.

(4) The Steps the Receiver Intends to Take in the Future to:

(a) Prevent reduction in value of assets;

During the Temporary Receiver's inspection of APGI's records, it was discovered that approximately 40 client corporation renewals required immediate processing to prevent the assessment of late charges and fees. This was determined by reviewing client checks found randomly in the processing area, an inspection of incoming mail, and a review of the Nevada Secretary of State website.

The Temporary Receiver's staff located the documents necessary to process the renewals and is submitting them to the Nevada Secretary of State.

The Temporary Receiver suspended operations of APG Marketing. Sales leads are or were generated by direct mail, radio, television, and print advertisements. Incoming telephone calls from these advertisements were forwarded to the Vice President of APG Marketing. Two other employees also took incoming calls and followed up

previous inquiries. According to Mr. Neiswonger, who also assisted with marketing and phone calls, sales to new consultants have slowed and it is unknown if the marketing arm can continue on a profitable basis.

(b) Pursue assets from 3rd parties;

The Temporary Receiver has not been able to determine if other assets are currently held by third parties. Unless the Temporary Receiver locates additional bank or brokerage accounts, or credit processing reserves, all currently known third party assets are in the Temporary Receiver's custody.

(c) Adjust the liabilities of the Receivership Defendants, if appropriate.

Presently, the Temporary Receiver does not know of any liabilities of the Receivership Defendants that should be adjusted.

(5) Other Matters

The Temporary Receiver interviewed staff members of the processing department of APGI. These individuals represent themselves as paralegals; however, none has completed training for a paralegal certification.

All staff members of the processing department of APGI are designated as independent contractors. They are paid with currency based on the number of documents produced and are not issued IRS form 1099. The Vice President of APGI is also paid with currency and uses the designation of paralegal.

Respectfully submitted,

/s/

Robb Evans Temporary Receiver

AGREEMENT

- This agreement is between APG Marketing (MARKETING) and Asset Protection Group, Inc. (APGI). MARKETING will market on an exclusive basis a program to recruit consultants around the country to market Nevada corporations and International Business Companies (IBC's). Said program will be marketed through APGI of which William S. Reed is President.
- 2. Consultants will pay a \$9,800 performance deposit which will include advance credit toward a performance payback for placement of Nevada corporations and IBC's. Consultants will also receive attendance at a 2-day workshop (in Las Vegas) to be conducted by APGI. MARKETING will assist in the sales and marketing phase of the workshop as needed. Also included by APGI will be telephone advice and consultation to the consultants for unlimited support as needed.
- 3. MARKETING will market the program using APGI as a parent company. MARKETING will form a Nevada d.b.a. as a "division" of said corporation, "APG Marketing", and deposit all checks into its Nevada bank account. MARKETING will pay to APGI, within 24 hours of receipt of cleared funds, 25% of the \$9,800 fee, or \$2,450 per sale. The balance of 75% will be retained by MARKETING to pay MARKETING'S expenses and for profit.
- 4. MARKETING will make every effort to schedule consultants to be trained in small groups at workshops that APGI will conduct. APGI will, however, train as few as one participant if necessary. APGI will conduct at least two workshops monthly, at least one of which, if not both, will be held on a weekend. Each consultant will be permitted to bring along a guest or spouse to workshop at no additional cost.
- 5. MARKETING will pay all marketing expenses associated with the recruitment of consultants, including advertising, copywriting, graphics, phone expenses, printing, postage, videotapes and video production, his secretarial, travel expenses, and any costs paid to references/testimonials.
- 6. APGI will pay all training expenses including the cost of manuals or materials, phone support, and meeting room costs, if any.
- 7. MARKETING and APGI will share 50/50 the expenses for the copywriting, layout, artwork, photography, and printing of two full-color flyer/booklets for APGI, one on Nevada corporations and the other on IBC's. APGI will have full use of these items for the promotion of its own business, in which MARKETING will have no financial interest.
- 8. Any legal expenses associated with the consultant program will be shared, with MARKETING paying 75% of the cost and APGI 25%. In the event of any refunds to a consultant, said refund will be shared with MARKETING paying 75% and APGI 25%.
- 9. APGI agrees to take telephone calls from prospective consultants who MARKETING has properly screened for serious interest. APGI will also have someone available with advance notice to meet in Las Vegas with any prospective consultants prior to their buying the program.

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- 10. APGI will pay to MARKETING on a monthly basis 25% of the gross proceeds from all Nevada Corporation/IBC renewal fees associated with business generated by the consultant program. APGI will also pay to MARKETING 50% of the net proceeds from any spin-off revenue sources created through the consultant program including seminars held throut the year.
- 11. MARKETING will retain exclusive rights to all marketing materials, printing and videotapes created and paid for by MARKETING for the consultant program, with the exception of the two above mentioned full-color brochures that MARKETING and APGI are sharing the cost of as mentioned in Item 7 of this agreement. Exclusive rights to these two brochures will be retained by APGI.
- 12. This marketing of the consultant program may be terminated by either party with 120-days written notice. In such case MARKETING will wind down any advertising and APGI will agree to train any consultants sold within the 120-day time period. APGI will continue to pay to MARKETING on an indefinite basis any residual income per Item 10 of this agreement.

APG Marketing

by Rick Neiswonger

Asset Protection Group, Inc.

by William S. Reed, Pres.

Income/Expense

1/1/9**9** Through 7/19/06

7/20/06

Category Description	1/1/99- 12/31/99	1/1/00- 12/31/00	1/1/01- 12/31/01	1/1/02- 12/31/02	1/1/03- 12/31/03	1/1/04-	1/1/05- 12/31/05	1/1/06- 7/19/06	OVERALL TOTAL
INCOME									
Uncategorized	106,756.01	34,545.78	1,541.89	1,445.38	0.26	14.60	0.00	4,484.87	148,840.6
From Per. Acct.	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300,000.0
Gr Sales	0.00	921,077.81	3,007,356.87	3,394,041.82	3,641,221.56	3,985,401.92	3,422,975.19	1,482,862.47	19,854,937.6
Interest Earned	0.00	0.00	1,243.15	623.92	89.92	188.87	778.90	121.94	3,046.7
Personal Funds	0.00	0.00	0.00	-10,275.94	0.00	-4,979.97	0.00	-3,774.97	-19,030.
Retd Check	0.00	0.00	0.00	0.00	0.00	0.00	-9,800.00	0.00	-9,800.
Salary	0.00	16,809.42	45,000.00	57,000.00	50,500.00	40,650.00	16,000.00	6,000.00	231,959.
TOTAL INCOME	406,756.01	972,433.01	3,055,141.91	3,442,835.18	3,691,811.74	4,021,275.42	3,429,954.09	1,489,694.31	20,509,953.
EXPENSES									
Uncategorized	13,999.66	43,854.77	12,127.92	19,533.50	11,174.28	11,012.25	5,298.44	1,630.95	118,631.
Accounting	0.00	376.87	406.25	0.00	0.00	0.00	0.00	0.00	783
Advertising	18,409.79	387,664.46	962,117.88	1,214,004.66	1,501,382.92	1,130,998.36	1,129,882.14	519,419.67	6,863,879
Auto	2,471.88	75,590.90	3,899.80	19,970.74	4,416.89	32,359.78	39,022.17	21,518.89	199,251
Bank CC fee	0.00	0.00	23,832.79	30,554.75	31,150.70	33,193.95	29,079.54	18,065.00	165,876
Bank Charges	0.00	0.00	791.07	955.75	1,091.72	1,065.34	1,072.69	847.12	5,823
Charity	1,040.00	1,338.00	5,510.00	6,320.00	8,845.00	2,578.00	11,000.00	0.00	36,931
Child Care	1,084.00	525.00	125.00	0.00	0.00	0.00	0.00	0.00	1,734
Church	480.59	0.00	10.00	0.00	0.00	0.00	0.00	0.00	490
CitibankVisa	0.00	6,150.99	0.00	0.00	0.00	224.70	0.00	0.00	7,950
Clothing	1,185.07	0.00	604.06	91.16	207.92	405.38	298.63	0.00	2,792
Commission	0.00	30,233.00	145,956.35	215,734.00	287,722.40	404,743.33	377,092.29	165,445.35	1,626,926
Computer	285.00	2,033.60	3,161.28	4,306.24	2,428.71	11,336.54	5,374.85	7,931.33	36,851 949
Corp Serv	0.00	949.00	0.00	0.00	0.00	0.00	0.00	0.00	
Credit Card reimbursment	0.00	0.00	27,751.35	125.00	0.00	0.00	0.00	0.00	27,870
Dues	0.00	3,465.00	4,690.00	3,109.00	4,270.31	3,659.00	2,370.00	1,669.00	23,232 30,623
Education	12,090.67	4,406.97	2,085.19	0.00	1,016.65	812.66	5,412.07 0.00	4,803.25 0.00	51.
Food & Enter.	309.33	0.00	206.23	0.00	0.00	0.00	47,910.88	29,385.86	224,92
Freight	302.75	6,002.91	25,585.36	29,670.78	33,435.37	52,622.23 0.00	0.00	0.00	224,92
Gifts	0.00	0.00	90.00	0.00	0.00	730.67	0.00	0.00	8,51
Groceries	659.73	556.07	1,456.86	2,996.31	2,115.92	0.00	0.00	0.00	2,12
Health	1,549.70	0.00	0.00	0.00	0.00	19,416.07	21,503.83	12,365.73	157,97
Home	24,037.87	16,787.91	19,931.23	20,859.11	19,129.03	130.00	59.13	0.00	32
Household	138.34	0.00	0.00	0.00	0.00		5,321.90	252.96	13,06
Insurance	0.00	321.50	651.98	1,010.00	1,632.50	3,877.92	23,401.55	10,469.27	158,699
Legal Prof	39,261.11	21,562.73	17,549.00	16,551.64	15,399.89	14,504.43	7,878.09	3,433.34	52,74
Medical	7,938.00	3,754.06	7,920.29	8,089.90	6,686.56	5,658.00	0.00	0.00	27:
Misc	0.00	0.00	0.00	84.40	35.00	0.00 0.00	0.00	0.00	19,050
Mortgage Int	0.00	0.00	5,255.44	7,883.16	5,912.37	0.00	0.00	0.00	28,793
Mstr Card MBNA	19,443.07	8,960.22	0.00	0.00	0.00	0.00	0.00	20,600.00	20,600
NSF Check	0.00	0.00	0.00	0.00	0.00		17,666.03	15,936.07	152,22
Office	362.40	21,934.95	25,546.62	12,968.88	23,521.38	34,288.28	8,200.86	5,569.69	51,086
Office Supplies	977.35	2,794.54	6,634.97	8,657.00	9,311.80	8,940.45	8,200.86	0.00	309,830
Payroll	0.00	25,856.40	83,412.12	92,571.07	79,601.02	28,274.36		220,475.45	2,802,37
Personal	56,062.36	127,079.41	568,559.01	401,156.38	428,339.99	663,148.81	334,651.11	220,473.43	2,002,37

Page 1

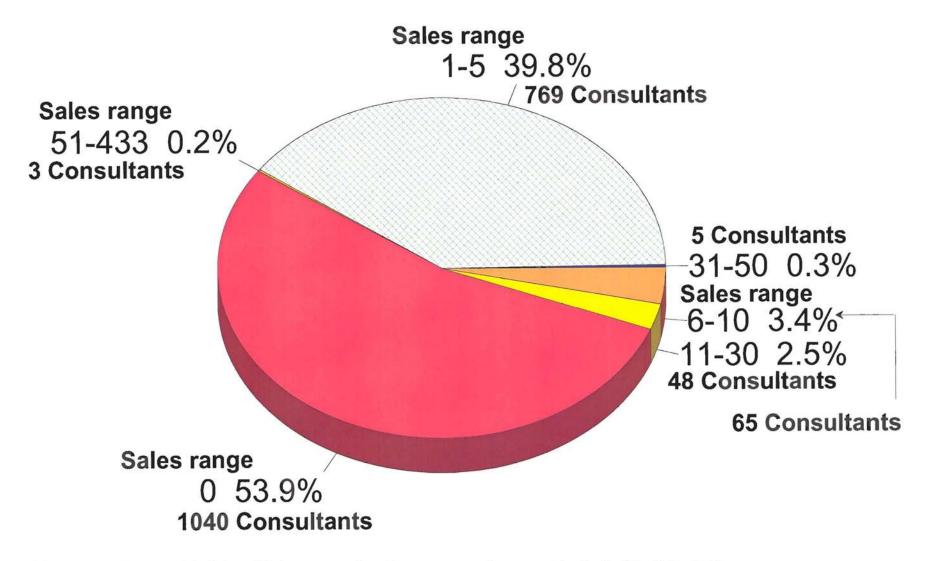
Income/Expense 1/1/9**9** Through 7/19/06

7/20/06

	1/1/99-	1/1/00-	1/1/01-	1/1/02-	1/1/03-	1/1/04-	1/1/05-	1/1/06-	OVERALL
Category Description	12/31/99	12/31/00	12/31/01	12/31/02	12/31/03	12/31/04	12/31/05	7/19/06	TOTAL
Postage	980.70	32,130.91	98,829.66	114,267.37	140,003.89	177,728.93	122,830.92	56,849.41	743,621.79
Printing	6,738.58	61,106.63	155,438.15	214,297.40	220,566.60	373,311.49	324,728.95	146,102.08	1,502,289.88
Refunds	0.00	9,841.08	150,495.50	98,932.50	78,124.68	160,155.84	115,562.73	12,790.00	625,902.33
Reimbursement	503.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	503.00
Rent	0.00	18,695.16	11,647.69	18,760.64	14,475.52	21,011.90	30,302.30	19,236.80	134,130.01
Repairs	241.86	160.02	1,158.00	0.00	0.00	0.00	0.00	0.00	1,559.88
Research	18.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18.90
Subscriptions	554.75	1,902.88	596.05	1,297.81	163.72	858.92	684.18	799.61	6,857.92
Tax	0.00	0.00	0.00	0.00	22,634.00	0.00	30,653.10	17,519.10	70,806.20
Telephone	3,009.92	14,318.28	16,596.07	29,386.26	76,102.88	94,000.37	93,937.05	44,725.64	372,076.47
Training	2,000.00	204,915.16	670,886.18	710,471.67	678,671.57	704,552.13	614,364.73	199,728.49	3,785,589.93
Transfer	45,000.00	0.00	0.00	0.00	0.00	0.00	1,000.00	-75,000.00	-29,000.00
Travel	22,472.17	2,150.20	0.00	0.00	0.00	0.00	100.00	0.00	24,722.37
Utilities	783.98	363.03	63.77	62.26	0.00	0.00	0.00	0.00	1,273.04
Videotapes	1,202.36	17,179.25	31,208.31	35,628.49	52,370.61	37,078.47	1,000.00	0.00	175,667.49
•									
TOTAL EXPENSES	285,594.89	1,154,961.86	3,092,787.43	3,340,307.83	3,761,941.80	4,032,678.56	3,407,776.16	1,482,570.06	20,569,851.21
O		100 700 77			70 170 AZ	11 402 11	77 177 77	712425	E0 007 74
OVERALL TOTAL	121,161.12	-182,528.85	-37,645.52	102,527.35	-70,130.06	-11,403.14	22,177.93	7,124.25	-59,897.64

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Number of Corporations Sold by Purchasers of the Business Opportunity



ROBB EVANS, TEMPORARY RECEIVER OF ASSET PROTECTION GROUP, INC., ET AL. SUMMARY OF BANK AND INVESTMENT ACCOUNTS IDENTIFIED AS OF JULY 25, 2006

Financial Institution/ Entity Name	Account Name	Account Number	Balance Frozen 7/19/06
Nevada State Bank	Asset Protection Group, Inc. d/b/a Mountain Business Services	022075915 (Escrow)	\$443,632.86
US Bank	Asset Protection Group, Inc.	153790360439	\$306,348.73
US Bank	Asset Protection Group, Inc.	153791081216 (MM)	\$205,749.74
Wells Fargo Bank	APG Marketing, Inc.	5076064772	\$137,245.53
Total			\$1,092,976.86