BETTER BUSINESS SYSTEMS, INC.

dba AVITUS GROUP AND SUBSIDIARIES

AUDITED FINANCIAL STATEMENTS

March 31, 2009

BETTER BUSINESS SYSTEMS, INC.
dba AVITUS GROUP AND SUSIDIARIES
AUDITED FINANCIAL STATEMENTS
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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Better Business Systems, Inc.
dba Avitus Group and Subsidiaries
Billings, Montana

We have audited the accompanying consolidated balance sheet of Better Business Systems, Inc., dba Avitus Group (a Montana professional employer organization), and subsidiaries (the Company), as of March 31, 2009, and the related consolidated statements of income, stockholders' equity, and cash flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Better Business Systems, Inc., dba Avitus Group, and subsidiaries as of March 31, 2009, and the results of their operations and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Summers, McNea & Co., P.C.

Summers, McNea & Company, P.C.
Certified Public Accountants

September 4, 2009

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Balance Sheet
March 31, 2009

ASSETS

Current Assets	
Cash and Equivalents	$ 1,312,388
Accounts Receivable, net of allowance for bad debts	4,191,369
Accrued Interest Receivable	952
Marketable Securities	269,278
Prepaid Expenses	92,995
Prepaid Income Taxes	69,696
Deferred Tax Assets	46,380
Client Notes Receivable, current portion	55,284
Due from Related Parties, current portion	18,538
Wokers Compensation Insurance Deposit, current portion	2,650,583
Total Current Assets	$ 8,707,463
Property and Equipment	
Computer and Office Equipment	$ 1,380,668
Telecommunications Equipment	509,048
Buildings and Improvements	474,666
Leasehold Improvements	63,842
Vehicles	51,260
Land	118,000
	$ 2,597,484
Less: Accumulated Depreciation	(757,898)
Total Property and Equipment	$ 1,839,586
Other Assets	
Due from Related Parties, net of current portion	$ 7,434
Workers Compensation Insurance Deposit, net of current portion	268,185
Deferred Tax Assets	1,568,329
Goodwill	352,440
Deposits	28,404
Total Other Assets	$ 2,224,792
Total Assets	$ 12,771,841

The accompanying notes are an integral part of these financial statements.

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Balance Sheet
March 31, 2009

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities	
Revolving Lines of Credit	$ 5,308
Current Maturities of Long-Term Debt	529,468
Accounts Payable	273,898
Accrued Payroll and Payroll Liabilities	5,277,804
Excise Taxes and Fees Payable	21,853
Accrued Interest Payable	30,247
Deferred Revenue	18,600
Workers Compensation Insurance Liability, current portion	1,073,407
Customer Deposits and Savings Club Liability, current portion	290,115
Total Current Liabilities	$ 7,520,700
Long-Term Liabilities	
Notes Payable, net of current maturities	$ 2,651,004
Stock Subscription Liability	10,000
Workers Compensation Insurance Liability, net of current portion	146,716
Customer Deposits and Savings Club Liability, net of current portion	113,286
Deferred Tax Liability	103,309
Total Long-Term Liabilities	$ 3,024,315
Total Liabilities	$ 10,545,015
Commitments and Contingencies	-
Minority Interests in Subsidiaries	$ (235,631)
Stockholders' Equity	
Preferred Stock	$ 1,400,000
Common Stock	-
Additional Paid-In Capital	26,844
Retained Earnings	1,035,613
Total Stockholders' Equity	$ 2,462,457
Total Liabilities and Stockholders' Equity	$ 12,771,841

The accompanying notes are an integral part of these financial statements.

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Statement of Income
For the Year Ended March 31, 2009

Sales		$ 164,488,256
Costs of Sales		154,601,166
Gross Profit	$	9,887,090
Operating Expenses		9,922,268
Loss From Operations	$	(35,178)
Other Income (Expenses)		
Depreciation	$	(248,145)
Finance and Insurance Income		34,175
Gains (Losses) from Disposal of Assets		(1,926)
Impairment Expense		(362,632)
Interest Income		64,589
Interest Expense		(329,020)
Investment Gains (Losses)		(78,761)
Litigation Settlements		19,777
Loss from Investment in Subsidiaries		(93,949)
Other Income		7,999
Other Expenses		(1,000)
Rent Income		31,493
Total Other Income (Expenses)	$	(957,400)
Net Loss Before Income Taxes	$	(992,578)
Provision for Income Taxes		1,108,832
Minority Interests' Loss of Consolidated Entities		48,433
Net Income	$	164,687

The accompanying notes are an integral part of these financial statements.

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Statement of Stockholders' Equity
For the Year Ended March 31, 2009

	Preferred Stock	Common Stock	Additional Paid-In Capital	Retained Earnings	Total Stockholders' Equity
Balance - April 1, 2008	$ -	$ -	$ 26,844	$ 1,018,376	$ 1,045,220
Issuance of Stock	1,400,000	-	-	-	1,400,000
Dividends Paid	-	-	-	(147,450)	(147,450)
Net Income	-	-	-	164,687	164,687
Balance - March 31, 2009	$ 1,400,000	$ -	$ 26,844	$ 1,035,613	$ 2,462,457

The following information is provided regarding the stock of the respective entities:

Better Business Systems, Inc.:

Preferred stock - $1,000 par value; 10,000 shares authorized: 3% annual dividend but only when and as declared by the Board of Directors in its sole discretion; other dividends may be declared and paid at the sole discretion of the Board of Directors; preference provided at par in liquidation or other dissolution; redeemable after January 1, 2010 at discretion of Board of Directors; nonconvertible; no voting rights; no pre-emptive rights; dividends are non-cummulative; 1,400 shares issued and outstanding.

Common stock - no par value; 50,000 shares authorized; 25,000 shares issued and outstanding.

Greenfly Networks, Inc.:

Preferred stock - $0.001 par value; 1,000,000 shares authorized; nonconvertible; no voting rights; no pre-emptive rights; no shares issued or outstanding.

Common stock - $0.001 par value; 100,000,000 shares authorized; 11,800,000 shares issued and outstanding.

Avitus Payroll Services, Inc.:

Common stock - no par value, 100,000 shares authorized; 50,000 shares issued and outstanding.

The accompanying notes are an integral part of these financial statements.

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Statement of Cash Flows
For The Year Ended March 31, 2009

Cash Flows From Operating Activities		
Net Income	$	164,687
Adjustments to Reconcile Net Income to Net Cash Used in Operating Activities:		
Depreciation		248,145
Realized Losses on Marketable Securities		2,579
Unrealized Losses on Marketable Securities		76,181
Loss on Disposal of Property and Equipment		1,926
Impairment of Goodwill		362,632
Loss from Investments in Subsidiaries		93,949
Minority Interests' Share of Consolidated Income		(48,433)
Changes in Operating Assets and Liabilities:		
Accounts Receivable		917,461
Accrued Interest Receivable		20,261
Prepaid Expenses		(18,958)
Prepaid Income Taxes		(176)
Workers' Compensation Insurance Deposit		(925,237)
Deferred Tax Assets		(1,614,709)
Deposits		3,985
Accounts Payable		37,750
Accrued Payroll and Payroll Liabilities		(990,140)
Excise Taxes and Fees Payable		15,689
Accrued Income Taxes Payable		24,584
Accrued Interest Payable		7,234
Deferred Revenue		(20,900)
Workers' Compensation Insurance Liability		517,845
Customer Deposits and Savings Club Liabilities		52,028
Deferred Tax Liability		27,800
Net Cash Used in Operating Activities	$	(1,043,817)
Cash Flows From Investing Activities		
Investment Income Reinvested in Marketable Securities	$	8,575
Purchases of Marketable Securities		(8,896,378)
Proceeds from Sales of Marketable Securities		8,894,639
Purchase of Property and Equipment		(256,359)

(Continued on next page)

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Statement of Cash Flows (Continued)
For The Year Ended March 31, 2009

Cash Flows From Investing Activities (Continued)		
Proceeds from Sale of Property and Equipment	$	599
Deposit for Investment in Affiliate Returned		200,000
Principal Received on Client Notes Receivable		8,174
Advances on Amounts Due from Related Parties		(283,406)
Repayments of Amounts Due from Related Parties		516,484
Purchase of Goodwill		(12,873)
Purchase of Controlling Interest in Subsidiary		3,179
Net Cash Provided by Investing Activities	$	182,634
Cash Flows From Financing Activities		
Net Advances on Revolving Lines of Credit	$	2,891
Proceeds from Long-Term Debt		1,201,714
Repayments on Long-Term Debt		(574,206)
Repayments of Amounts Due to Related Parties		946
Dividends Paid		(147,450)
Net Cash Provided by Financing Activities	$	483,895
Increase in Cash and Equivalents	$	(377,288)
Cash and Equivalents - Beginning of Year		1,689,676
Cash and Equivalents - End of Year	$	1,312,388
Supplemental Information		
Interest Paid	$	321,786
Income Taxes Paid	$	132,068
Conversion of Long-Term Debt to Preferred Stock	$	1,400,000

The accompanying notes are an integral part of these financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization and Nature of Operations

Better Business Systems, Inc. (BBS) is a corporation organized on May 1, 1996 in the State of Montana. BBS provides employment services in the areas of payroll disbursement, tax preparation, benefit offering and administration, employment regulations expertise and counseling, and risk and safety assessment in 28 states around the United States. BBS also provides in-depth cost analysis and strategic planning services to its clients.

In July 2007, the Company formed Avitus Payroll Services, Inc. (Payroll Services), a Montana corporation. The subsidiary is owned 80% by BBS and 20% by BBS employees and limits its services to providing payroll preparation and reporting for its clients.

Greenfly Networks, Inc. (Greenfly) is a corporation organized on November 16, 2006 in the State of Nevada that conducts business under the name of Clearfly Communications. Greenfly is an infrastructure-based provider of communications solutions for the small and medium business community including local and long distance voice-over-IP (internet protocol) telephone services and internet access in single integrated packages. On August 1, 2008 Better Systems, Inc., dba Avitus Group, increased its stock ownership in the Company from 28.00% to 84.07% whereupon Greenfly Netwroks, Inc. became a consolidated subsidiary of Avitus Group.

BBS and its subsidiaries do business as Avitus Group and is headquartered in Billings, Montana with offices in San Diego, Orange and Concord, California; Gillette, Wyoming; Denver, Colorado; and Bismark, North Dakota.

Financial Statement Presentation and Affiliate

The financial statements for BBS and its subsidiaries have been have been consolidated. All significant intercompany accounts and transactions have been eliminated in the consolidation.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Cash and Cash Equivalents

All highly liquid securities, including certificates of deposit, with original maturities of three months or less are considered to be cash equivalents. As disclosed in Note 5, cash and equivalents does not include a certificate of deposit in the amount of $428,201 that serves as collateral for the irrevocable standby letter of credit as discussed in Note 12.

BETTER BUSINESS SYSTEMS, INC.
dba Avitus Group and Subsidiaries
Notes to Financial Statements
March 31, 2009

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Marketable Securities

The Company classifies its marketable securities as trading, as defined by Statement on Financial Accounting Standards (SFAS) No. 115. Under SFAS No. 115, marketable securities classified as trading are recorded at fair value. Unrealized holding gains and losses are included in income. Realized gains and losses from sales of marketable securities are determined utilizing specific identification of securities on a first-in, first-out basis. Investment income on marketable securities is recognized when dividends are declared.

Accounts Receivable

Avitus Group grants credit to customers who operate businesses in an unlimited number of industries. Ongoing credit evaluations are conducted on those customers. Generally, no collateral or deposits are required. However, based upon credit evaluations, occasionally advance deposits to guarantee performance of clients may be required. The Company maintains its allowance for doubtful trade accounts receivable based upon management's evaluation of what they believe to be ultimately collectible. As of March 31, 2009, based upon management's assessment, an allowance for uncollectible accounts of $39,079 has been provided for. Total bad debt expense for the year ended March 31, 2009 was $129,759. Finance charges are accrued on trade receivables outstanding over 30 days and until such time as past due receivables are written off. Trade receivables are written off at such time as management deems them to be uncollectible. The total of accounts receivable as of March 31, 2009 that were 90 days or older was approximately $130,990. As disclosed in Note 7, all accounts receivable serve as collateral for certain financing arrangements.

Property and Equipment

Property and equipment are recorded at original cost when cost is in excess of $500 unless impaired under the provisions of SFAS 121, "Accounting for the Impairment of Long-Lived Assets and for Long-Lived Assets to be Disposed Of". If applicable, cost includes material, labor, contractor costs, and construction overheads.

Expenditures for major renewals and betterments that extend the useful lives of property and equipment are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

For financial statement purposes, depreciation of property and equipment is provided utilizing the straight-line method over the estimated useful lives of the applicable asset that range from 2 to 39 years and which are periodically reviewed and adjusted by management. The Company utilizes accelerated methods and rates of depreciation for income tax purposes.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued):

Goodwill
In accordance with Statement of Financial Accounting Standards No. 142 (SFAS 142), "Goodwill and Other Intangible Assets", the cost of investments in purchased companies in excess of the underlying fair value of net assets at dates of acquisition is recorded as goodwill and assessed at least annually for impairment. If considered impaired goodwill is written down to fair value and a corresponding impairment loss recognized.

Savings Club
BBS provides a savings club for all employees. Employees may elect to participate in the club on a quarterly basis. Interest at the rate of 6.00% is paid on all deposits made by the participants and are available for withdrawal on demand; funds are accounted for on a first-in, first-out basis. Based upon historical withdrawal rates, management anticipates $283,572 to withdrawn over the next 12 months and the balance of $18,582 to be withdrawn over a period of time after March 31, 2010.

Income Taxes
Income taxes are provided for the tax effects of transactions reported in the financial statements and consist of taxes currently due plus deferred taxes related primarily to differences between the bases of property and equipment, the timing of deductible expenses, unrealized losses on investments, and income and losses of subsidiaries for financial and income tax reporting. The deferred tax assets and liabilities represent the future tax return consequences of those differences, which will either be taxable or deductible when the assets and liabilities are recovered or settled. Deferred taxes also are recognized for operating losses and tax credits that are available to offset future federal and state income taxes. For the year ended March 31, 2009 BBS and its subsidiaries will file a consolidated tax return. The consolidated amounts of current and deferred tax expense is allocated to members based upon separate calculations for each of the members.

Financial Instruments
At March 31, 2009, the carrying value of cash and cash equivalents, revolving lines of credit and other credit facilities approximated fair value due to either the short-term nature of the instruments or variable interest rates associated with the financial instruments.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles 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 revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. MARKETABLE SECURITIES:

Cost and fair value of marketable debt and equity securities held for trading as of March 31, 2009 are as follows:

Equity Securities:		
Fair Value	$	167,770
Unrealized Gains (Losses)		(82,186)
	$	85,584
Mutual Funds:		
Fair Value	$	213,627
Unrealized Gains (Losses)		(29,933)
	$	183,694
	$	269,278

The following is a summary of investment earnings, gains, and losses on marketable securities for the year ended March 31, 2009:

Interest and Dividends	$	8,574
Realized Gains (Losses)		(2,579)
Unrealized Gains (Losses)		(76,181)
	$	(70,186)

3. CLIENT NOTES RECEIVABLE:

As of March 31, 2009 notes receivable from clients consist of the following:

Note receivable in weekly installments of $500, a 0.00% stated rate of interest, bearing an original maturity date of September 2008, unsecured	$	7,913
Note receivable in monthly installments of $2,469, including interest at the rate of 12.00%, a final maturity date of March 2010, unsecured		47,371
	$	55,284

4. DUE FROM RELATED PARTIES AND RELATED PARTY TRANSACTIONS:

From time to time, advances are made to officers of Avitus Group, Real Estate Systems of Gillette, Inc. which is owned by the majority stockholder of BBS, and other related parties. The advances are generally repaid to the Companies in the normal course of business and, as such, are classified as a current asset in the accompanying financial statements. Advances outstanding as of March 31, 2009 totaled $3,340.

The Company advanced a stockholder $35,000 under a promissory note dated July 22, 2007. The unsecured note is receivable in monthly installments of $1,000, including interest at the rate of 6.00% and a final maturity date of October 22, 2010. As of March 31, 2009 the remaining balance of the note receivable was $17,699 of which $11,244 and $6,455 is scheduled to be received during the years ending March 31, 2010 and 2011, respectively.

On July 16, 2007 BBS advanced an employee of the Company $11,000 under a promissory note bearing interest at the rate of 5.00%. The note is receivable in semi-monthly installments of $165 and is unsecured. As of March 31, 2009 the remaining balance of the note receivable was $4,933 of which $3,954 and $979 is scheduled to be received during the years ending March 31, 2010 and 2011, respectively.

BBS pays Real Estate Systems of Gillette, Inc. a management fee for accounting and payroll services. The total management fees paid to that company for the year ended March 31, 2009 was $4,350.

5. WORKERS' COMPENSATION INSURANCE:

The Company provides workers' compensation insurance coverage for internal employees and worksite employees as required by states' laws. The coverage is provided through a captive insurance company and state-sponsored workers' compensation insurance funds. The workers' compensation insurance liabilities are based on estimates prepared by management. The liability is accrued during the year based on actual payrolls and projected loss estimates prepared by the captive insurance company. Payments are made against the liabilities during the year. At the end of the year, the accrued liability is further adjusted to reflect revised loss estimates, which utilize information from an independent third-party actuary relating to actual claims paid, potential claims outstanding, and potential losses. Depending on the initial estimates, the actual exposure in total payroll dollars during the year, and the final revised actuarial study, workers' compensation can be a prepaid amount or a liability. As of March 31, 2009, the provisions for workers' compensation insurance included in the accompanying balance sheet was a follows:

5. WORKERS' COMPENSATION INSURANCE (Continued):

Deposits:		
Certificate of Deposit	$	428,201
Security Deposit:		
Estimated Current Portion		2,222,382
Estimated Long-Term Portion		268,185
	$	2,918,768

Liability Provisions:		
Estimated Current Portion	$	1,073,407
Estimated Long-Term Portion		146,716
	$	1,220,123

6. GOODWILL:

As disclosed in Note 1, goodwill is accounted for in accordance with SFAS No. 142. Goodwill of the Company relates to the acquisition of the book of business of an unrelated company. The purchase agreement provides for contingent payments which are accounted for as additional goodwill purchased during the year. All contingent payment obligations were satisfied during the year ended March 31, 2009. As the accounts related to the book of business acquired decrease in value impairment is recorded. For the year ended March 31, 2009 goodwill has been accounted for as follows:

Balance, beginning of year	$	702,199
Additional Paid for Goodwill		12,873
Impairment Recorded		(362,632)
Balance, end of year	$	352,440

7. PLEDGED ASSETS, LINES OF CREDIT AND LONG-TERM DEBT:

<u>Revolving Lines of Credit</u>		
$25,000 revolving credit facility provided by US Bank in the name of a minority shareholder of Avitus Group with a variable interest rate, currently 8.99%, unsecured	$	3,316
$25,000 revolving credit facility provided by Dell Financial Services with a variable interest rate, currently 11.99%, unsecured		1,992

BETTER BUSINESS SYSTEMS, INC.
dba Avitus Group and Subsidiaries
Notes to Financial Statements
March 31, 2009

7. PLEDGED ASSETS, LINES OF CREDIT AND LONG-TERM DEBT (Continued):

Revolving Lines of Credit (Continued) $400,000 revolving line of credit payable to First Interstate Bank, Billings, Montana with a variable rate of interest, most recently 4.25%, secured by substantially all assets of BBS and personal guarantees of its stockholders	$	0
$75,000 revolving line of credit payable to Wells Fargo Bank, Billings, Montana with a variable rate of interest, most recently 3.25% secured by substantially all assets of BBS and personal guarantees of its stockholders		0
	$	5,308

Notes Payable $471,682 note dated October 10, 2007 payable to Microsoft Financing in 6 monthly installments of $50, and 36 monthly installments of $15,355, including interest at the rate of 7.95%, secured by equipment	$	366,977
$10,826 capital lease obligation dated July 12, 2007 payable to Skyline Advanced Technology Services due in 36 monthly installments of $411, including interest imputed at the rate of 20.77%, secured by equipment with an original depreciable basis of $10,826 and a current remaining book value of approximately $8,172		6,011
$700,000 promissory note dated March 10, 2009 payable to JW Enterprises, LLC due in 143 monthly installments of $4,083 for interest only at the rate of 7.00% with the entire principal due March 10, 2021, secured by certain assets of BBS and limited personal guarantees of its shareholders		700,000

7. PLEDGED ASSETS, LINES OF CREDIT AND LONG-TERM DEBT (Continued):

Notes Payable (Continued)

$880,000 promissory note dated October 25, 2004 payable to unrelated individuals, due in interest only payments at a rate of 2.00% over the Wall Street Journal prime rate, with a floor of 5.75%, currently 5.75%, unsecured with the entire principal due October 25, 2014. In addition, the Company will pay the individuals bonus interest equal to 15% of proportionate cash flow from any projects the funds are used to acquire	$ 880,000
5 individual installment payment agreements with original amounts totaling $493,739 and dates ranging from March 24, 2008 to July 8, 2008 payable to Microsoft Financing under a master installment payment agreement in primarily 36 monthly installments totaling $18,471, secured by equipment	421,256
$93,104 promissory note dated January 22, 2007 payable to Wells Fargo Equipment Finance, Inc. due in 36 monthly installments of $2,946 including interest at the rate of 8.65%, secured by equipment	28,322
$231,696 promissory note dated June 4, 2008 payable to First Interstate Bank, Billings, Montana in 36 monthly installments of $7,111 including interest at the rate of 6.50%, secured by substantially all assets of BBS	177,960
$77,500 mortgage note dated July 29, 2006 payable to USAA Federal Savings Bank, San Antonio, Texas due in 240 monthly installments of $649 including interest at the rate of 8.00%, secured by a deed of trust on real property (This note was paid in full in June 2009)	73,001

7. PLEDGED ASSETS, LINES OF CREDIT AND LONG-TERM DEBT (Continued):

Notes Payable (Continued)	
$55,189 promissory note dated July 19, 2007 payable to First Interstate Bank, Billings, Montana in 36 monthly installments of $1,685 including interest at the rate of 6.24%, secured by a vehicle	$ 25,807
$486,000 mortgage note dated March 21, 2005 payable to Washington Mutual Bank, FA (WaMu) in 480 variable monthly installments which are currently $1555 including interest at a variable rate not to exceed 9.95%, currently 4.003%, secured by a deed of trust on real property	443,842
$217,935 installment contract dated May 5, 2005 payable to an individual for the purchase of a book of business in 60 monthly installments of $4,213 including interest at the rate of 6.00%, secured by the book of business	57,296
Total Long-Term Debt	$ 3,180,472
Less Amount Due Within 1 Year	(529,468)
Amount Due After 1 Year	$ 2,651,004

Aggregate maturities of long-term debt as of March 31, 2009 were as follows:

Year Ending March 31,	
2010	$ 529,468
2011	488,046
2012	75,562
2013	3,601
2014	3,857
Thereafter	2,079,938
	$ 3,180,472

8. STOCK SUBSCRIPTION RECEIVABLE:

On February 1, 2007, Greenfly entered into a stock subscription agreement with the parents of one of its shareholders whereby the individuals agreed to invest a total amount of $10,000 in Greenfly as a subscription for 10,000 shares of common stock at a price of $1.00 per share. The subscription agreement was later modified to provide for 100,000 shares of common stock at $0.10 per share when the total number of shares authorized and outstanding changed on August 1, 2008. No shares of stock have been issued to the subscribers as of March 31, 2009 and the subscription agreement contains no other provisions for repayment or other settlement.

9. INCOME TAXES:

The components of income tax (expense) benefit are as follows:

Current Income Taxes:	
Federal	$ 51,947
States	23,455
	$ 75,402
Deferred Income Taxes:	
Federal	$ 250,279
States	783,151
	$ 1,033,430
Total Provision for Income Taxes	$ 1,108,832

For 2009, the Company was able to utilize a social security tax tip credit in the amount of $23,114 and a work opportunity tax credit in the amount of $36,990 as provided by the Internal Revenue Code on its federal income tax return. Utilization of the credits reduces federal taxable income by the amount of the credit and the credit reduces the Company's federal income tax. Additionally, as disclosed in Note 13, the Company has recorded a deferred tax asset in the amount of $726,000 for a state enterprise zone employment tax credit that will be utilized to reduce future state income tax liabilities.

Temporary differences between the financial statement carrying amounts and tax basis of assets and liabilities that give rise to significant portions of the net deferred income tax assets and liabilities relate to the following:

9. INCOME TAXES (Continued):

Property and Equipment, due to use of accelerated depreciation methods for tax purposes	$	(252,130)
Goodwill, due to use of amortization for tax purposes		295,927
Loss from investment in affiliate		45,516
Deferred workers compensation expense		403,846
Unrealized losses on marketable securities		76,181
Subsidiary net operating loss carryforward		1,230,786
	$	1,800,126

Deferred tax assets and liabilities consist of the following:

Temporary Differences:		
Current Asset	$	46,380
Other Asset		842,329
Long-Term Liability		(103,309)
Tax Credit		726,000
	$	1,511,400

The effective income tax rate differs from the statutory federal income tax rate principally due to state income tax, net of the federal benefit, and the effect of nondeductible expenses.

Of the total net operating loss carryforward of the subsidiary included in temporary differences above $89,784, $618,479, and $522,523 expire in the years ending March 31, 2022, 2023, and 2024, respectively. Additionally, of the total net operating loss carryforward, $708,263 of the loss is limited to reducing future taxable income of the subsidiary and only limited amounts of the other consolidated companies. There is no limitation as to the number of years the state enterprise zone employment credit may be carried over.

Statement of Financial Accounting Standards No. 109 requires that deferred tax assets be reduced by a valuation allowance if it is more likely than not that some portion or all of the deferred tax asset will not be realized. The Company believes that all of the deferred tax assets will be realized; therefore, no valuation allowance as been provided for.

10. RETIREMENT PLAN:

For the year ended March 31, 2009, the Company maintained a multiple employer 401(k) plan whereby each client can elect to participate with varying options, including matching discretionary contributions which are made by the Company to individual participant accounts of all eligible employees. The Company's contributions to the plan were reimbursed by those participating clients, with the exception of contributions for the internal employees of the Company. For the year ended March 31, 2009, the Company incurred $94,524 in pension plan contributions for internal employees.

11. LEASING ARRANGEMENTS:

The Company leases certain office facilities, data storage facilities, equipment, and telecommunication network facilities under several non-cancelable operating leases. As of March 31, 2009, the Company was obligated under 14 such leases with commencement dates ranging from January 1, 2005 to September 1, 2008, ending dates ranging from December 31, 2007 to April 2, 2013, and terms ranging from 1 to 85 months. The leases include various renewal options, provide for additional variable charges based upon utilization, and generally continue on a month-to-month or year-to-year basis at termination of the initial lease period. As of March 31, 2009 the total minimum monthly rents required under the leases was approximately $40,190. Rent expense under those leases for the year ended March 31, 2009 totaled approximately $436,125. Certain of those leases are with related parties and are further described in below. The remaining future minimum lease payments under the operating leases as of March 31, 2009 were as follows:

Year Ending March 31,	
2010	$ 413,143
2011	404,715
2012	247,128
2013	105,070
2014	1,724
	$ 1,171,780

Buzzkill Equipment Leasing, LLC (Buzzkill) is a limited liability Company owned by the shareholders of Greenfly Networks, Inc. and shareholders of the Company's parent company, Better Business Systems, Inc. Buzzkill and BBS both purchase consumer premises equipment (CPE) and lease it to Greenfly for 97% of the revenue generated from Greenfly renting the equipment to its customers. For the year ended March 31, 2009, Greenfly incurred CPE lease expense in the amount of $8,818 and $8,734 for CPE leased from Buzzkill and BBS, respectively.

12. COMMITMENTS AND CONTINGENCICES:

The Company maintains an irrevocable standby letter of credit as of March 31, 2009 with First Interstate Bank, Billings, Montana in favor of Bank of America, N.A. Its purpose is to provide collateral to Raffles Insurance Limited, the Company's workers' compensation insurance provider. The letter of credit is for $427,618 and expires August 31, 2009. However, it can be drawn upon for up to one year after expiration. The letter of credit is secured by a certificate of deposit as disclosed in Notes 1 and 5. There were no draws on the letter of credit for the year ended March 31, 2009. The Company anticipates cancelling the letter of credit in September 2009 and transferring the proceeds from the certificate of deposit to the captive insurance carrier in place of the letter of credit.

13. SIGNIFICANT ESTIMATE:

In June of 2009, the Company entered into an agreement with an independent tax specialist firm whereby that firm will assist the Company in obtaining available federal and state income tax credits. That firm specifically identified a State of California enterprise zone employment tax credit that the Company is eligible for. At the date these financial statements are being issued, the tax specialist firm was still in the process of obtaining certifications from local and state labor agencies. Accordingly, the deferred tax asset disclosed in Note 9 in the amount of $726,000 is an estimate based upon the number of qualifying employees, the amount of wages subject to the credit, and the applicable rate of the credit. The estimate made by the tax specialist firm in the amount of $920,000 was revised by management to a lesser amount in case some anticipated certifications were not received from the employees. This significant estimate of the amount of the tax credit is subject to change in the near term.

14. CONCENTRATIONS:

Operating funds are maintained in two financial institutions and insured by the FDIC up to $250,000. As of March 31, 2009, deposits in one financial institution aggregated $656,724. However, the Company has entered into a repurchase agreement with the financial institution. Additionally, as of March 31, 2009, cash and equivalents included approximately $323,507 in money market accounts maintained with brokerage firms that are insured by the SPIC,

15. SUBSEQUENT EVENTS:

Subsequent to March 31, 2009, the Company formed a new corporation under the name of Avitus, Inc. and was in the process of transferring the operations of Better Business Systems, Inc. to that new subsidiary. When completed, Avitus, Inc., Avitus Payroll Services, Inc., and Greenfly Networks, Inc. will be the entities in which business operations are conducted. BBS will be a holding company that owns the stock in those subsidiaries.

Summers McNea
Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors
Better Business Systems, Inc.
dba Avitus Group and Subsidiaries
Billings, Montana

Our report on our audits of the consolidated financial statements of Better Business Systems, Inc., dba Avitus Group and subsidiaries appears on page 1. That audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The consolidating information on pages 22 through 25 is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position, results of operations, and cash flows of the individual companies. Such information has been subjected to the auditing procedures applied to the audit of the basic consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

Summers, McNea & Co., P.C.

Summers, McNea & Company, P.C.
Certified Public Accountants

September 4, 2009

BETTER BUSINESS SYSTEMS, INC.
dba Avitus Group and Subsidiaries
Consolidating Schedule - Balance Sheet Information
March 31, 2009

ASSETS	Better Business Systems, Inc.	Greenfly Networks	Payroll Services	Eliminations	Consolidated Balance
Current Assets					
Cash and Equivalents	$ 1,112,226	$ 12,782	$ 187,380	$ -	$ 1,312,388
Accounts Receivable	4,182,869	16,117	1,283	(8,900)	4,191,369
Accrued Interest Receivable	952	-	-	-	952
Marketable Securities	269,278	-	-	-	269,278
Prepaid Expenses	92,995	-	-	-	92,995
Prepaid Income Taxes	69,696	-	-	-	69,696
Deferred Tax Asset	46,380	-	-	-	46,380
Client Notes Receivable	55,284	-	-	-	55,284
Due from Related Parties	18,538	652,185	276,561	(928,746)	18,538
Workers Compensation Insurance Deposit	2,650,583	-	-	-	2,650,583
Total Current Assets	$ 8,498,801	$ 681,084	$ 465,224	$ (937,646)	$ 8,707,463
Property and Equipment					
Computer and Office Equipment	$ 1,379,668	$ -	$ 1,000	$ -	$ 1,380,668
Telecommunications Equipment	-	509,048	-	-	509,048
Buildings and Improvements	474,666	-	-	-	474,666
Leasehold Improvements	63,842	-	-	-	63,842
Vehicles	51,260	-	-	-	51,260
Land	118,000	-	-	-	118,000
	$ 2,087,436	$ 509,048	$ 1,000	$ -	$ 2,597,484
Less: Accumulated Depreciation	(654,548)	(103,050)	(300)	-	(757,898)
Total Property and Equipment	$ 1,432,888	$ 405,998	$ 700	$ -	$ 1,839,586
Other Assets					
Client Notes Receivable	$ -	$ -	$ -	$ -	$ -
Due from Related Parties	7,434	-	-	-	7,434
Workers Compensation Insurance Deposit	268,185	-	-	-	268,185
Investment in Affiliates	1,506,723	-	-	(1,506,723)	-
Deferred Tax Asset	1,076,029	492,300	-	-	1,568,329
Goodwill	352,440	-	-	-	352,440
Deposits	4,262	24,142	-	-	28,404
Total Other Assets	$ 3,215,073	$ 516,442	$ -	$ (1,506,723)	$ 2,224,792
Total Assets	$ 13,146,762	$ 1,603,524	$ 465,924	$ (2,444,369)	$ 12,771,841

See accountants' report on supplementary information.

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Consolidating Schedule - Balance Sheet Information
March 31, 2009

	Better Business Systems, Inc.	Greenfly Networks	Payroll Services	Eliminations	Consolidated Balance
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current Liabilities					
Revolving Lines of Credit	$ -	$ 5,308	$ -	$ -	$ 5,308
Current Maturities of Long-Term Debt	364,216	165,252	-	-	529,468
Accounts Payable	202,701	67,417	10,528	(6,748)	273,898
Accrued Payroll and Payroll Liabilities	5,001,338	-	276,466	-	5,277,804
Excise Taxes and Fees Payable	-	21,853	-	-	21,853
Accrued Interest Payable	30,247	-	-	-	30,247
Deferred Revenue	18,600	-	-	-	18,600
Workers Compensation Insurance Liability	1,073,407	-	-	-	1,073,407
Customer Deposits and Savings Club Liability	286,271	-	3,844	-	290,115
Related Party Payables, current portion	928,746	-	2,152	(930,898)	-
Total Current Liabilities	$ 7,905,526	$ 259,830	$ 292,990	$ (937,646)	$ 7,520,700
Long-Term Liabilities					
Notes Payable	$ 2,443,268	$ 207,736	$ -	$ -	$ 2,651,004
Stock Subscription Liability	-	10,000	-	-	10,000
Workers Compensation Insurance Liability	146,716	-	-	-	146,716
Customer Deposits and Savings Club Liability	113,286	-	-	-	113,286
Deferred Tax Liability	75,509	27,800	-	-	103,309
Total Long-Term Liabilities	$ 2,778,779	$ 245,536	$ -	$ -	$ 3,024,315
Total Liabilities	$ 10,684,305	$ 505,366	$ 292,990	$ (937,646)	$ 10,545,015
Commitments and Contingencies	-	-	-	-	-
Minority Interests in Subsidiaries	$ -	$ -	$ -	$ (235,631)	$ (235,631)
Stockholders' Equity					
Preferred Stock	$ 1,400,000	$ -	$ -	$ -	$ 1,400,000
Common Stock	-	1,801,687	250,000	(2,051,687)	-
Additional Paid-In Capital	26,844	-	-	-	26,844
Retained Earnings (Accumulated Deficit)	1,035,613	(703,529)	(77,066)	780,595	1,035,613
Total Stockholders' Equity	$ 2,462,457	$ 1,098,158	$ 172,934	$ (1,271,092)	$ 2,462,457
Total Liabilities and Stockholders' Equity	$ 13,146,762	$ 1,603,524	$ 465,924	$ (2,444,369)	$ 12,771,841

See accountants' report on supplementary information.

BETTER BUSINESS SYSTEMS, INC.
dba Avitus Group and Subsidiaries
Consolidating Schedule - Statement of Income Information
For the Year Ended March 31, 2009

	Better Business Systems, Inc.	Greenfly Networks	Payroll Services	Eliminations	Consolidated Balance
Sales	$ 164,149,181	$ 532,774	$ 144,133	$ (337,832)	$ 164,488,256
Costs of Sales	154,593,805	298,023	-	(290,662)	154,601,166
Gross Profit	$ 9,555,376	$ 234,751	$ 144,133	$ (47,170)	$ 9,887,090
Operating Expenses					
Advertising	$ 9,512	$ -	$ 2,822	$ -	$ 12,334
Background Checks	26,814	-	-	-	26,814
Bad Debts	129,759	-	-	-	129,759
Bank Fees	37,312	677	9,727	-	47,716
Co-Location Costs	-	5,397		-	5,397
Commissions	866,834	-	8,014	-	874,848
Contracted Services	89,917	10,470	-	-	100,387
Customer Wire Credits	128,548	-	-	-	128,548
Data Center Costs	-	20,307	-	-	20,307
Dues and Subscriptions	78,806	208	195	-	79,209
Equipment Rent	62,913	43,246	-	-	106,159
General Transport Costs	-	105,284	-	-	105,284
Insurance	146,737	9,748	2,600	-	159,085
Licenses and Permits	17,827	2,613	-	-	20,440
Marketing Expenses	61,210	18,439	-	-	79,649
Miscellaneous Expenses	5,909	4,385	9,856	-	20,150
Office Lease	306,032	20,843	3,091	-	329,966
Office Supplies	115,152	5,330	951	-	121,433
Payroll Expenses - Salaries and Wages	4,646,984	247,472	76,405	-	4,970,861
Payroll Expenses - Taxes and Benefits	842,029	53,951	14,604	(10,761)	899,823
Postage and Delivery	168,514	990	2,006	-	171,510
Professional Education	27,536	-	-	-	27,536
Professional Fees	104,227	4,201	-	-	108,428
Public Relations	8,023	-	-	-	8,023
Repairs and Maintenance	19,646	10,356	-	-	30,002
Supplies and Software	271,499	40,219	-	-	311,718
Taxes - Property and Miscellaneous	13,804	-	-	-	13,804
Telephone	147,200	10,014	665	(36,409)	121,470
Travel, Meals and Entertainment	826,328	33,916	31,364	-	891,608
Total Operating Expenses	$ 9,159,072	$ 648,066	$ 162,300	$ (47,170)	$ 9,922,268
Income (Loss) From Operations	$ 396,304	$ (413,315)	$ (18,167)	$ -	$ (35,178)

(Continued on next page)

BETTER BUSINESS SYSTEMS, INC.

dba Avitus Group and Subsidiaries
Consolidating Schedule - Statement of Income Information
For the Year Ended March 31, 2009

	Better Business Systems, Inc.	Greenfly Networks	Payroll Services	Eliminations	Consolidated Balance
Income (Loss) From Operations	$ 396,304	$ (413,315)	$ (18,167)	$ -	$ (35,178)
Other Income (Expenses)					
Depreciation and Amortization	$ (199,259)	$ (48,686)	$ (200)	$ -	$ (248,145)
Finance and Insurance Income	34,175	-	-	-	34,175
Gains (Losses) from Disposal of Assets	(1,926)	-	-	-	(1,926)
Impairment Expense	(362,632)	-	-	-	(362,632)
Interest Income	91,704	-	7,435	(34,550)	64,589
Interest Expense	(338,709)	(24,847)	(14)	34,550	(329,020)
Investment Gains (Losses)	(78,761)	-	-	-	(78,761)
Litigation Settlements	19,777	-	-	-	19,777
Loss from Investment in Subsidiaries	(346,758)	-	-	252,809	(93,949)
Other Income	3,247	4,752	-	-	7,999
Other Expenses	(1,000)	-	-	-	(1,000)
Rent Income	31,493	-	-	-	31,493
Total Other Income (Expenses)	$ (1,148,649)	$ (68,781)	$ 7,221	$ 252,809	$ (957,400)
Net Income (Loss) Before Income Taxes	$ (752,345)	$ (482,096)	$ (10,946)	$ 252,809	$ (992,578)
Provision for Income Taxes	917,032	191,800	-	-	1,108,832
Minority Interests' Loss of Cosolidated Entities	-	-	-	48,433	48,433
Net Income (Loss)	$ 164,687	$ (290,296)	$ (10,946)	$ 301,242	$ 164,687

See accountants' report on supplementary information.