

EXHIBIT B-1

COMPLETE THIS CERTIFICATE FOR AN AUDIT OF FINANCIAL STATEMENT.

STATE OF: _____

I (we) have examined the Financial Statement of _____ as of _____ . My (our) examination was made in accordance with generally accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as I (we) considered necessary in the circumstances.

In my (our) opinion, the accompanying financial statement included on pages _____ to _____ inclusive, present fairly, in all material respects, the financial position of _____ as of _____ , and the results of its operations and its cash flows for the year(s) then ended in conformity with generally accepted accounting principles.

Print name of Firm

Accountant's Signature

Telephone No.

License No.

COMPLETE THIS CERTIFICATE FOR A REVIEW ONLY OF FINANCIAL STATEMENT.

I (we) have reviewed the accompanying financial statement of _____ as of _____. The information included in the financial statement is the representation of the management of the above firm.

Based on my (our) review with the exception of the matter(s) described in the following paragraph(s), I am (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 generally accepted accounting principles.

Print name of Firm

Accountant's Signature

Telephone No.

License No.

(Note: This review consists principally of inquiries of management and appropriate analytical procedures applied to this financial data. It is substantially less in scope than an examination in accordance with **generally accepted** auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, I (we) have not expressed such an opinion.)

Special note to Accountant: The above Certificates of Accountant shall not be made by any individual who is in the regular employ of the individual, partnership or corporation submitting the statement; nor by any individual who is an owner of the business with more than a ten percent (10%) financial interest.