

# **EXHIBIT A**

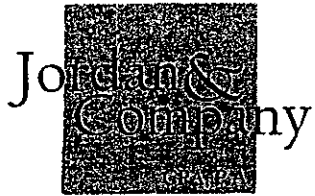
## **FINANCIAL STATEMENTS**

ProntoWash U.S.A L.L.C.

Report on audited

Financial Statement

December 31, 2005 and 2004



Members  
American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

February 15, 2006

Prontowash U.S.A., L.L.C.  
5481 NW 159 Street  
Miami, FL 33014

Re: Consent of Independent Certified Public Accountants

We hereby consent to the use of our audit report dated February 15, 2006 for Prontowash U.S.A., L.L.C. for the years ended December 31, 2005 and 2004 to appear in Prontowash U.S.A., L.L.C.'s Uniform franchise Offering Circular for distribution to prospective franchisees as required by the Federal Trade Commission.

Sincerely,

  
\_\_\_\_\_  
J.H. Jordan, C.P.A.

Certified Public Accountants

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Members  
American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

February 15, 2006

Independent Auditor's Report

To the Members' of  
Prontowash U.S.A., L.L.C.

We have audited the accompanying balance sheets of Prontowash U.S.A., L.L.C. ( a Florida Limited Liability Company) as of December 31, 2005 and 2004, and the related statements of operations and deficit, and cash flows for the years 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 audits 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 financial statements referred to above present fairly, in all material respects, the financial position of Prontowash U.S.A., L.L.C. as of December 31, 2005 and 2004 and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

*Jordan and Company*  
Certified Public Accountants

Certified Public Accountants

PRONTOWASH U.S.A., L.L.  
BALANCE SHEET  
December 31, 2005 and December 31, 2004

ASSETS		2005	2004
CURRENT ASSETS			
Cash in bank and on hand		\$ 8,133	\$ 71,868
Accounts receivable		266,240	48,813
Supplies inventory		131,519	12,753
Deposit on legal fees		5,000	
Deposit on purchases		-0-	13,007
Total current assets		<u>410,892</u>	<u>146,441</u>
PROPERTY & EQUIPMENT-at cost, net of accumulated depreciation and amortization of \$ 10,379 and \$13,116		9,996	40,293
OTHER ASSETS			
Security deposits		4,970	4,970
Loan receivable		1,470	2,660
Investment in wholly-owned Subsidiaries		18,968	10,553
Prepaid legal fees, net of accumulated amortization of \$ 5,914 and \$ 2,688		26,341	29,567
Pre-operating and organization costs, net of accumulated amortization of \$ 9,000 and \$ 5,502		25,004	28,502
Business plan, net of accumulated amortization of \$21,667 and \$11,667		28,333	38,333
Deferred franchise development costs net of accumulated amortization of \$ 17,013 and \$ 7,733		29,387	38,667
Total other assets		<u>134,473</u>	<u>153,252</u>
Total assets		<u>\$ 555,361</u>	<u>\$ 339,986</u>
LIABILITIES AND MEMBERS' EQUITY			
CURRENT LIABILITIES			
Accounts payable		\$ 223,229	\$ 85,886
Accrued interest & taxes payable		16,374	3,644
Deposit on contract		50,909	3,500
Current portion of long term debt		-0-	12,000
Total current liabilities		290,512	105,030
LONG TERM DEBT, net of current portion		50,551	58,578
OTHER LIABILITIES			
Share of deficiency in assets in Wholly-owned subsidiaries		-0-	51,739
MEMBERS' EQUITY			
Capital contributed		1,314,515	1,007,790
Deficit		(1,100,217)	( 883,151)
Total members' equity		<u>214,298</u>	<u>124,639</u>
Total liabilities and members' equity		<u>\$ 555,361</u>	<u>\$ 339,986</u>

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

PRONTOWASH U.S.A., L.L.C.

STATEMENT OF OPERATIONS AND DEFICIT

Years ended December 31, 2005 and December 31, 2004

	<u>2005</u>	<u>2004</u>
Revenues		
Master franchise fees	\$ 563,000	\$ -0-
Franchise fees	115,000	78,000
Royalties	39,326	9,771
Sales and services to franchisee	257,028	309,368
Loss from owned operations	( 19,697)	( 38,841)
Total revenues	\$ 954,657	\$ 358,298
OPERATING EXPENSES		
Accounting and legal	117,089	46,593
Advertising & promotion	7,245	4,907
Amortization	26,006	23,021
Auto expense	10,483	8,191
Bank & credit expenses	3,908	1,935
Car wash supplies	424,586	91,223
Consulting fees	188,600	220,607
Contracted services	12,832	3,945
Depreciation	3,468	6,112
Employer payroll taxes	9,669	7,043
Franchise sales fee	30,400	-0-
Guaranteed payments to members	96,000	-0-
Insurance	8,270	10,432
License & taxes	3,017	4,993
Location expenses	8,372	21,735
Miscellaneous	8,972	8,805
Office expenses	8,966	5,370
Parking	262	45
Postage	2,685	1,666
Printing	1,650	2,436
Recruiting expenses	4,739	92
Rent	32,270	33,297
Salaries & wages	113,304	79,711
Show expenses	35,760	14,736
Telephone	15,879	13,260
Travel	33,179	23,183
Utilities	3,683	3,216
Total operating expenses	<u>1,211,294</u>	<u>636,554</u>
Operating loss	( 256,637)	( 278,256)
Gain on investment	50,396	-0-
Loss on investment	( 8,558)	-0-
Interest expense	( 2,266)	( 1,102)
Net loss for the year	( 217,065)	( 279,358)
Deficit-beginning of year	<u>( 883,151)</u>	<u>( 603,793)</u>
Deficit end of year	<u>\$ (1,100,216)</u>	<u>\$ ( 883,151)</u>

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

PRONTOWASH U.S.A., L.L.C.

STATEMENT OF CASH FLOWS

Years ended December 31, 2005 and December 31, 2004

	<u>2005</u>	<u>2004</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ ( 217,065)	\$ ( 279,358)
Adjustments to reconcile net loss to net cash used from operating activities:		
Depreciation & amortization	29,474	29,133
(Increase)decrease in:		
Accounts receivable	( 217,427)	( 45,366)
Supplies inventory	( 118,766)	( 6,524)
Deposit on purchase	13,007	19,930
Deposit on legal fees	( 5,000)	-0-
Prepaid legal fees	-0-	( 4,463)
Disposal of property & equipment	31,271	-0-
Increase(Decrease)in:		
Accounts payable	137,342	43,506
Accrued interest & taxes payable	12,730	( 6,548)
Deposit on contract	<u>47,409</u>	<u>( 21,316)</u>
Net cash used from operating activities	( 287,025)	( 271,006)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	( 4,443)	( 19,998)
Pre-operating & organization costs	-0-	( 679)
Investment in wholly-owned subsidiaries	( 8,416)	( 4,310)
Share of deficiency in assets in Wholly-owned subsidiaries	<u>( 51,739)</u>	<u>( 2,350)</u>
Net cash used from investing activities	<u>( 64,598)</u>	<u>( 27,337)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal payment on loans	( 20,027)	( 5,886)
Capital contributed by members	306,725	329,526
Loan receivable	<u>1,190</u>	<u>29,389</u>
Net cash provided from Financing activities	<u>287,888</u>	<u>353,029</u>
Net increase (decrease) in cash and cash equivalents	( 63,735)	54,686
Cash and cash equivalents beg. of year	<u>71,868</u>	<u>17,182</u>
Cash and cash equivalents end of year	<u>\$ 8,133</u>	<u>\$ 71,868</u>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
Interest paid	\$ 2,266	\$ 1,102

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

PRONTOWASH U.S.A., L.L.C.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2005 and 2004

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Prontowash U.S.A., L.L.C. (A Florida Limited Liability Company) (the Company) was formed on April 2, 2002 to operate an environmentally friendly car washing process in office and major mall garages.

The Company's accumulated losses represent the ongoing investment and expenses the company has incurred in adapting the highly successful overseas concept to the US Consumer market from mid 2002 through 2005. PWUSA's partners-investors have supported the investment by providing capital to primarily support operating costs while adapting the international model to the demands of US property developers, business operators, consumer preferences, city permit regulators and especially, federal franchise requirements.

Consequently, the Company received the rights on May 4, 2005 to sell Master Franchises under exhibit D of the Uniform Franchise Offering Circular (UFOC). The Master Franchise granting process has a twofold effect for the Company. First, it generates significant incremental revenue beyond the selling of individual franchises and generates immediate cash flow. Secondly, it has a geometric effect on the sale of individual franchises and royalty revenue streams since PWUSA will now have more of a local presence and ability in each region to respond to interest and thus have more dedicated resources towards expanding the network of franchise locations.

In summary, PWUSA has established a business platform during the last three years via investment and business model improvements that has during the last part of 2005 showed signs of greater stability and growth.

**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 disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents**

The Company considers all liquid investments, with an original maturity of three months or less when purchased, to be cash equivalents.

**Compensated Absences**

Employees of the Company are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences and accordingly, no liability has been recorded in the accompanying financial statements. The Company's policy is to recognize the costs of compensated absences when actually paid to employees.

**Accounts Receivable**

This account represents advances to various contractors and will be repaid during the normal course of operations during the year.

PRONTOWASH U.S.A., L.L.C.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2005 and 2004

Inventory

Inventories are stated at the lower of cost (first-in, first-out method) or market and consist of carwash cleaning supplies.

Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the expected useful lives of the assets and over the term of the lease for leasehold improvements. Expenditures for normal maintenance and repairs are charged to expense and significant improvements are capitalized. Depreciation expense amounted to \$ 3,468 and \$6,112 for the years 2005 and 2004, respectively. Property & equipment is comprised of the following:

	<u>2005</u>	<u>2004</u>	
<u>Description</u>	<u>Amount</u>	<u>Amount</u>	<u>Years</u>
Mobile carts	\$ -0-	\$ 6,647	5
Furniture & equipment	3,202	2,172	5
Leasehold improvements	5,363	5,363	1.5
Machinery & equipment	<u>11,810</u>	<u>39,338</u>	5
	20,375	53,520	
Less accumulated Depreciation	<u>(10,379)</u>	<u>(13,227)</u>	
	<u>\$ 9,996</u>	<u>\$40,293</u>	

Investments in wholly-owned subsidiaries

This represents the company's equity in companies established to operate Prontowash locations.

Loans Receivable

These loans represent advances made to contractors, having an effective date as of December 2002, bearing interest at an annual rate of 5%, are unsecured and require the principal and accrued interest be repaid by June 30, 2006.

PRONTOWASH U.S.A., L.L.C.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2005 and 2004

Pre-operating and Organization Costs

Costs incident to the creation of the Company, including various legal and consulting fees, have been capitalized and are being amortized, as follows:

<u>Description</u>	<u>Amount</u>	<u>Years</u>
Consulting fees	\$ 33,002	10
Legal fees	32,255	10
Business plan	50,000	5
Franchise costs	46,400	5
Organization costs	<u>1,000</u>	5
	162,657	
Less accumulated Amortization	<u>( 53,594)</u>	
	<u>\$109,063</u>	

Accrued interest and taxes payable

This account represents the Company's liability for payroll taxes and accrued interest of \$ 16,374 and \$ 3,644, respectively.

Loans payable

These are private unsecured loans aggregating \$ 50,551 bearing interest at an annual rate of 2%, with monthly payments of \$ 1,000 and accrued interest.

Share of deficiency in assets in wholly-owned subsidiaries

This represents the company's recognized losses of it's investment in wholly-owned locations.

Lease Commitments

The Company leases it's office/warehouse location requiring monthly rental payments through January 31, 2007. At December 31, 2005 the aggregate future minimum rental commitment is \$ 26,656.

PRONTOWASH U.S.A., L.L.C.  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2005 and 2004

Advertising

The Company follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$ 7,245 and \$ 4,907 for the years ended December 31, 2005 and December 31, 2004, respectively.

Federal Income Taxes

The Company has elected to be taxed as a Partnership for Federal and State income tax purposes. Accordingly, no provision or liability for Federal or State income taxes is reflected in the financial statements. Instead, the members are liable for income taxes on their respective share of the LLC's taxable income.

Subsequent Events

Management of the Company has formulated and implemented a business plan to assure the Company's continued existence. The members have agreed to fund the capital requirements of the Company for the remainder of the 2006 fiscal year and beyond.

Prontowash U.S.A., L.L.C.  
Report on Audit of  
Comparative Financial Statements  
Years ended December 31, 2004 and 2003

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February 20, 2005

To the Members' of  
Prontowash U.S.A., L.L.C.

Independent Auditor's Report

We have audited the accompanying balance sheets of Prontowash U.S.A., L.L.C. ( a Florida Limited Liability Company) as of December 31, 2004 and 2003, and the related statements of operations and deficit, and cash flows for the years 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 audits 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 financial statements referred to above present fairly, in all material respects, the financial position of Prontowash U.S.A., L.L.C. as of December 31, 2004 and 2003 and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

*Jordan, Abella and Co.*  
Certified Public Accountants

# ASSETS

## CURRENT ASSETS

2004

2003

Cash in bank and on hand  
Advances receivable  
Supplies inventory  
Deposit on purchases  
Total current assets

\$ 71,868	\$ 17,182
48,813	3,447
12,753	6,229
<u>13,007</u>	<u>32,937</u>
146,441	59,795

PROPERTY & EQUIPMENT-at cost, net of  
accumulated depreciation and  
amortization of \$ 13,116 and \$ 7,116

40,293	26,406
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## OTHER ASSETS

Security deposits  
Loan receivable  
Investment in wholly-owned Subsidiaries  
Prepaid legal fees, net of accumulated  
amortization of \$ 2,688 and -0-  
Pre-operating and organization costs,  
net of accumulated amortization of  
\$ 5,500 and \$ 2,900  
Business plan, net of accumulated  
amortization of \$11,667 and \$ 1,667  
Deferred franchise development costs  
net of accumulated amortization of  
\$7,733 and -0-  
Total other assets

4,970	4,970
2,660	32,049
10,553	6,243
29,567	27,792
28,502	30,425
38,333	48,333
<u>38,667</u>	<u>46,400</u>
<u>153,252</u>	<u>196,212</u>

Total assets

<u>\$ 339,986</u>	<u>\$ 282,413</u>
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## LIABILITIES AND MEMBERS' EQUITY

### CURRENT LIABILITIES

Accounts payable  
Accrued interest & taxes payable  
Deposit on contract  
Current portion of long term debt  
Total current liabilities

\$ 85,886	\$ 42,381
3,644	10,192
3,500	24,816
<u>12,000</u>	<u>-0-</u>
105,030	77,389

LONG TERM DEBT, net of current portion

58,578	76,464
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### OTHER LIABILITIES

Share of deficiency in assets in  
Wholly-owned subsidiaries

51,739	54,089
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### MEMBERS' EQUITY

Capital contributed  
Deficit  
Total members' equity

1,007,790	678,264
<u>( 883,151)</u>	<u>( 603,793)</u>
124,639	74,471

Total liabilities and members' equity  
The accompanying notes are an integral part  
of these financial statements.

<u>\$ 339,986</u>	<u>\$ 282,413</u>
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	<u>2004</u>	<u>2003</u>
Revenues	\$ 358,298	\$ 67,925
OPERATING EXPENSES		
Contracted services	3,945	44,432
Consulting fees	220,607	127,808
Salaries & wages	79,711	91,974
Rent	33,297	36,837
Accounting & legal	46,593	22,009
Travel	23,183	31,290
Telephone	13,260	21,418
Insurance	10,432	9,857
Depreciation	6,112	5,676
Utilities	3,216	4,056
Advertising & promotion	4,907	331
Printing	2,436	1,886
Carwash supplies	91,223	10,212
Miscellaneous	8,805	7,130
Employer payroll taxes	7,043	8,553
Office expenses	5,370	3,452
Auto expenses	8,191	6,167
Licenses & taxes	4,993	1,304
Professional services	-0-	250
Postage	1,666	512
Bank & credit expenses	1,935	980
Amortization	23,021	4,267
Parking	45	235
Show expenses	14,736	-0-
Location expenses	21,735	1,597
Recruiting expenses	92	6,019
Total operating expenses	<u>636,554</u>	<u>448,252</u>
Operating loss	( 278,256)	( 380,327)
Interest income	-0-	1,132
Interest expense	<u>( 1,102)</u>	<u>( 1,074)</u>
Net loss for the year	( 279,358)	( 380,269)
Deficit beginning of year	<u>( 603,793)</u>	<u>( 223,524)</u>
Deficit end of year	<u>\$ ( 883,151)</u>	<u>\$ ( 603,793)</u>

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

	<u>2004</u>	<u>2003</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net loss	\$ ( 279,358)	\$ ( 380,269)
Adjustments to reconcile net loss to net cash used from operating activities:		
Depreciation & amortization	29,133	9,943
(Increase)decrease in:		
Advances receivable	( 45,366)	12,558
Supplies inventory	( 6,524)	( 3,282)
Deposit on purchase	19,930	( 32,937)
Prepaid legal fees	( 4,463)	( 27,792)
Increase (Decrease) in:		
Accounts payable	43,506	( 40,588)
Accrued interest & taxes payable	( 6,548)	4,235
Deposit on contract	( 21,316)	24,816
Net cash used from operating activities	( 271,006)	( 433,316)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property and equipment	( 19,998)	( 12,177)
Pre-operating & organization costs	( 679)	( 8,325)
Business plan	-0-	( 50,000)
Investment in wholly-owned subsidiaries	( 4,310)	( 6,243)
Share of deficiency in assets in Wholly-owned subsidiaries	( 2,350)	54,089
Deferred franchise development costs	-0-	( 46,400)
Net cash used from investing activities	( 27,337)	( 69,056)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from loans	-0-	48,464
Principal payment on loans	( 5,886)	-0-
Capital contributed by members	329,526	437,111
Loan receivable	29,389	( 14,049)
Net cash provided from Financing activities	353,029	471,526
Net increase (decrease) in cash and cash equivalents	54,686	( 30,846)
Cash and cash equivalents beg. of year	17,182	48,028
Cash and cash equivalents end of year	<u>\$ 71,868</u>	<u>\$ 17,182</u>
<b>SUPPLEMENTAL DISCLOSURES:</b>		
Interest paid	\$ 1,102	\$ 1,074

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

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Prontowash U.S.A., L.L.C. (A Florida Limited Liability Company) ("the Company") was formed on April 2, 2002 to operate an environmentally friendly car washing process in office and major mall garages.

### 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 disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and Cash Equivalents

The Company considers all liquid investments, with an original maturity of three months or less when purchased, to be cash equivalents.

### Compensated Absences

Employees of the Company are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences and accordingly, no liability has been recorded in the accompanying financial statements. The Company's policy is to recognize the costs of compensated absences when actually paid to employees.

### Advances Receivable

This account represents advances to various contractors and will be repaid during the normal course of operations during the year.

### Inventory

Inventories are stated at the lower of cost (first-in, first-out method) or market and consist of carwash cleaning supplies.

### Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the expected useful lives of the assets and over the term of the lease for leasehold improvements. Expenditures for normal maintenance and repairs are charged to expense and significant improvements are capitalized. Depreciation expense amounted to \$ 6,112 and \$5,676 for the years 2004 and 2003, respectively. Property & equipment is comprised of the following:

	<u>2004</u>	<u>2003</u>	
<u>Description</u>	<u>Amount</u>	<u>Amount</u>	<u>Years</u>
Mobile carts	\$ 6,647	\$ 6,647	5
Furniture & equipment	2,172	2,172	5
Leasehold improvements	5,363	5,363	1.5
Machinery & equipment	<u>39,338</u>	<u>19,340</u>	5
	53,520	33,522	
Less accumulated Depreciation	<u>(13,227)</u>	<u>( 7,116)</u>	
	<u>\$40,293</u>	<u>\$26,406</u>	

### Investments in wholly-owned subsidiaries

This represents the company's equity in companies established to operate Prontowash locations.

### Loans Receivable

These loans represent advances made to contractors, having an effective date as of December 2002, bearing interest at an annual rate of 5%, are unsecured and require the principal and accrued interest be repaid by June 30, 2006.

#### Pre-operating and Organization Costs

Costs incident to the creation of the Company, including various legal and consulting fees, have been capitalized and are being amortized, as follows:

<u>Description</u>	<u>Amount</u>	<u>Years</u>
Consulting fees	\$ 33,002	10
Organization costs	<u>1,000</u>	5
	34,002	
Less accumulated Amortization	<u>( 5,500)</u>	
	<u>\$ 28,502</u>	

#### Accrued interest and taxes payable

This account represents the Company's liability for payroll taxes and accrued interest of \$ 3,644 and \$ 10,192, respectively.

#### Loans payable

These are private unsecured loans aggregating \$ 70,578 bearing interest at an annual rate of 2%, with monthly payments of \$ 1,000 and accrued interest.

#### Share of deficiency in assets in wholly-owned subsidiaries

This represents the company's recognized losses of it's investment in wholly-owned locations.

#### Lease Commitments

The Company leases it's office/warehouse location requiring monthly rental payments through June 30, 2005. At December 31, 2004 the aggregate future minimum rental commitment is of \$ 15,860. The company is presently negotiating a new lease.

### Advertising

The Company follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$ 4,907 and \$ 331 for the years ended December 31, 2004 and December 31, 2003, respectively.

### Federal Income Taxes

The Company has elected to be taxed as a Partnership for Federal and State income tax purposes. Accordingly, no provision or liability for Federal or State income taxes is reflected in the financial statements. Instead, the members are liable for income taxes on their respective share of the LLC's taxable income.

### Subsequent Events

Management of the Company has formulated and is in the process of implementing a business plan, to which it will adhere strictly, to assure the Company's continued existence. The members have agreed to fund the capital requirements of the Company for the remainder of the 2005 fiscal year and beyond.

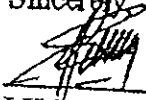
February 25, 2004

Prontowash U.S.A., L.L.C.  
5481 NW 159 Street  
Miami, FL 33014

Re: Consent of Independent Certified Public Accountants

Er hereby consent to the use of our audit report dated February 25, 2004 for Prontowash U.S.A., L.L.C. for the years ended December 31, 2003 and 2002 to appear in Prontowash U.S.A., L.L.C.'s Uniform franchise Offering Circular for distribution to prospective franchisees as required by the Federal Trade Commission.

Sincerely,



J.H. Jordan, C.P.A.

Prontowash U.S.A., L.L.C.  
Report on Audit of  
Comparative Financial Statements  
Years ended December 31, 2003 and 2002

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**JORDAN, ABELLA and COMPANY**  
CERTIFIED PUBLIC ACCOUNTANTS

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February 25, 2004

To the Members' of  
Prontowash U.S.A., L.L.C.

Independent Auditor's Report

We have audited the accompanying balance sheets of Prontowash U.S.A., L.L.C. ( a Florida Limited Liability Company) as of December 31, 2003 and 2002, and the related statements of operations and deficit, and cash flows for the years 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 audits 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 financial statements referred to above present fairly, in all material respects, the financial position of Prontowash U.S.A., L.L.C. as of December 31, 2003 and 2002 and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

*Jordan, Abella and Co.*  
Certified Public Accountants

## ASSETS

2003

2002

## CURRENT ASSETS

Cash in bank and on hand  
 Advances receivable  
 Supplies inventory  
 Deposit on purchases  
 Prepaid legal fees  
 Total current assets

\$ 17,182  
 3,447  
 6,229  
 32,937  
27,792  
 87,587

\$ 48,028  
 16,005  
 2,947  
 -0-  
-0-  
 66,980

PROPERTY & EQUIPMENT-at cost, net of  
 accumulated depreciation and  
 amortization of \$ 7,116 and \$ 1,440

26,406

19,905

## OTHER ASSETS

Security deposits  
 Loan receivable  
 Investment in wholly-owned Subsidiaries  
 Pre-operating and organization costs,  
 net of accumulated amortization of  
 \$ 2,900 and \$ 300  
 Business plan, net of accumulated  
 amortization of \$ 1,667 and -0-  
 Franchise consulting fees  
 Total other assets

4,970  
 32,049  
 6,243

4,970  
 18,000  
 -0-

30,425

24,700

48,333  
46,400

-0-  
-0-

168,42047,670

Total assets

\$ 282,413\$ 134,555

## LIABILITIES AND MEMBERS' EQUITY

## CURRENT LIABILITIES

Accounts payable  
 Accrued interest & taxes payable  
 Deposit on contract  
 Loans payable  
 Total current liabilities

\$ 42,381  
 10,192  
 24,816  
76,464  
 153,853

\$ 82,969  
 5,957  
 -0-  
28,000  
 116,926

## OTHER LIABILITIES

Share of deficiency in assets in  
 Wholly-owned subsidiaries

54,089

-0-

## MEMBERS' EQUITY

Capital contributed  
 Deficit  
 Total members' equity

678,264  
( 603,793 )  
74,471

241,153  
( 223,524 )  
17,629

Total liabilities and members' equity

\$ 282,413\$ 134,555

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

	2003	2002
Revenues	\$ 67,925	\$ 38,022
OPERATING EXPENSES		
Contracted services	44,432	73,608
Consulting fees	127,808	41,500
Salaries & wages	91,974	36,952
Rent	36,837	20,991
Accounting & legal	22,009	17,761
Travel	31,290	11,042
Telephone	21,418	10,301
Insurance	9,857	8,417
Depreciation	5,676	1,440
Utilities	4,056	5,211
Advertising & promotion	331	5,027
Printing	1,886	4,625
Carwash supplies	10,212	4,028
Miscellaneous	7,132	4,299
Employer payroll taxes	8,553	3,935
Office expenses	3,452	2,802
Auto expenses	6,167	2,612
Licenses & taxes	1,304	1,909
Professional services	250	1,284
Donations	-0-	1,134
Postage	512	683
Claims	-0-	427
Cleaning & supplies	-0-	336
Bank & credit expenses	980	330
Dues & subscriptions	-0-	305
Amortization	4,267	300
Parking	235	287
Location expenses	1,595	-0-
Recruiting expenses	6,019	-0-
Total operating expenses	<u>448,252</u>	<u>261,546</u>
Operating loss	( 380,327)	( 223,524)
Interest income	1,132	-0-
Interest expense	( 1,074)	-0-
Net loss for the year	( 380,269)	( 223,524)
Deficit beginning of year	( 223,524)	-0-
Deficit end of year	<u>\$ ( 603,793)</u>	<u>\$ ( 223,524)</u>

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

# CASH FLOWS FROM OPERATING ACTIVITIES:

	2003	2002
Net loss		
Adjustments to reconcile net loss to net cash used from operating activities:	\$ ( 380,269)	\$ ( 223,524)
Depreciation & amortization		
(Increase)decrease in:	9,943	1,740
Supplies inventory	( 3,282)	( 2,947)
Deposit on purchase	( 32,937)	-0-
Security deposits	-0-	( 4,970)
Advances receivable	12,558	( 16,005)
Prepaid legal fees	( 27,792)	-0-
Increase(Decrease)in:		
Accounts payable	( 40,588)	82,969
Accrued interest & taxes payable	4,235	5,957
Deposit on contract	24,816	-0-
Net cash used from operating activities	( 433,316)	( 156,780)

## CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of property and equipment	( 12,177)	( 21,345)
Pre-operating & organization costs	( 8,325)	( 25,000)
Business plan	( 50,000)	-0-
Investment in wholly-owned subsidiaries	( 6,243)	-0-
Share of deficiency in assets in wholly-owned subsidiaries	54,089	-0-
Franchise consulting fees	( 46,400)	-0-
Net cash used from investing activities	( 69,056)	( 46,345)

## CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from loans payable	48,464	28,000
Capital contributed by members	437,111	241,153
Loan receivable	( 14,049)	( 18,000)
Net cash provided from financing activities	471,526	251,153
Net increase (decrease) in cash and cash equivalents	( 30,846)	48,028

Cash and cash equivalents beg. of year

48,028 -0-

Cash and cash equivalents end of year

\$ 17,182 \$ 48,028

## SUPPLEMENTAL DISCLOSURES:

None

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

## SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Prontowash U.S.A., L.L.C. (A Florida Limited Liability Company) ("the Company") was formed on April 2, 2002 to operate an environmentally friendly car washing process in office and major mall garages.

### 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 disclosures of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and Cash Equivalents

The Company considers all liquid investments, with an original maturity of three months or less when purchased, to be cash equivalents.

### Compensated Absences

Employees of the Company are entitled to paid vacation, paid sick days and personal days off, depending on job classification, length of service, and other factors. It is impractical to estimate the amount of compensation for future absences and accordingly, no liability has been recorded in the accompanying financial statements. The Company's policy is to recognize the costs of compensated absences when actually paid to employees.

### Advances Receivable

This account represents advances to various contractors and will be repaid during the normal course of operations during the year.

### Inventory

Inventories are stated at the lower of cost (first-in, first-out method) or market and consist of carwash cleaning supplies.

### Property and Equipment

Property and equipment are recorded at cost and depreciated using the straight-line method over the expected useful lives of the assets and over the term of the lease for leasehold improvements. Expenditures for normal maintenance and repairs are charged to expense and significant improvements are capitalized. Depreciation expense amounted to \$ 5,676 and \$1,440 for the years 2003 and 2002, respectively. Property & equipment is comprised of the following:

	<u>2003</u>	<u>2002</u>	
<u>Description</u>	<u>Amount</u>	<u>Amount</u>	<u>Years</u>
Mobile carts	\$ 6,647	\$ 6,647	5
Furniture & equipment	2,172	2,172	5
Leasehold improvements	5,363	5,363	1.5
Machinery & equipment	<u>19,340</u>	<u>7,163</u>	5
	33,522	21,345	
Less accumulated Depreciation	<u>( 7,116)</u>	<u>( 1,440)</u>	
	<u>\$26,406</u>	<u>\$19,905</u>	

### Investments in wholly-owned subsidiaries

This represents the company's equity in companies established to operate Prontowash locations.

### Loans Receivable

These loans represents advances made to contractors, having an effective date as of December 2002, bearing interest at an annual rate of 5%, are unsecured and require the principal and accrued interest be repaid by June 30, 2005.

### Pre-operating and Organization Costs

Costs incident to the creation of the Company, including various legal and consulting fees, have been capitalized and are being amortized, as follows:

<u>Description</u>	<u>Amount</u>	<u>Years</u>
Consulting fees	\$ 32,325	10
Organization costs	<u>1,000</u>	5
	33,325	
Less accumulated Amortization	<u>( 2,900)</u>	
	<u>\$ 30,425</u>	

### Accrued interest and taxes payable

This account represents the Company's liability for payroll taxes and accrued interest of \$ 8,919 and \$ 1,273, respectively.

### Loans payable

These are private unsecured loans aggregating \$ 76,464 bearing interest at an annual rate of 2%, with the principal and then accrued interest payable by June 2004.

### Share of deficiency in assets in wholly-owned subsidiaries

This represents the company's recognized losses of it's investment in wholly-owned locations.

### Lease Commitments

The Company leases it's office/warehouse location requiring monthly rental payments through July 31, 2004. At December 31, 2003 the aggregate future minimum rental commitments are:

<u>Year ending</u>	<u>Amount</u>
2003	\$ 22,824
2004	13,969

#### Advertising

The Company follows the policy of charging the costs of advertising to expense as incurred. Advertising expense was \$ 331 and \$5,027 for the years ended December 31, 2003 and December 31, 2002, respectively.

#### Federal Income Taxes

The Company has elected to be taxed as a Partnership for Federal and State income tax purposes. Accordingly, no provision or liability for Federal or State income taxes is reflected in the financial statements. Instead, the members are liable for income taxes on their respective share of the LLC's taxable income.

#### Subsequent Events

Management of the Company has formulated and is in the process of implementing a business plan, to which it will adhere strictly, to assure the Company's continued existence. The members have agreed to fund the capital requirements of the Company for the remainder of the 2004 fiscal year and beyond.