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**ALIGN COMMUNICATIONS
INTERNATIONAL, LTD.**

FINANCIAL STATEMENTS

DECEMBER 31, 2010 AND 2009

WEDNESDAY



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FIROOZNIA AND MEKUL
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To the Board of Directors
Align Communications International, Ltd.
New York, New York

We have compiled the accompanying statements of assets, liabilities, and equity - income tax basis of Align Communications International, Ltd. as of December 31, 2010 and 2009, and the related statements of revenues and expenses, and retained earnings - income tax basis, for the years then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the accounting basis used by the Company for income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit the statement of cash flows and substantially all of the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted statement of cash flows and the disclosures were included in the financial statements, they might influence the user's conclusions about the company's assets, liabilities, equity, revenues, and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Firooznia Mekul

September 14, 2011

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ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENTS OF ASSETS, LIABILITIES AND EQUITY
(INCOME TAX BASIS)
DECEMBER 31, 2010 AND 2009

ASSETS

	<u>2010</u>	<u>2009</u>
<i>Current Assets:</i>		
Cash	\$ 16,040	\$ 2,018
Accounts Receivable	0	233,956
Employee Loans	<u>7,084</u>	<u>2,777</u>
Total Current Assets	23,124	238,751
<i>Fixed Assets (Net of Accumulated Depreciation - \$216,874-2010 and \$208,984-2009)</i>	75,353	82,276
<i>Other Assets:</i>		
Deposits	<u>33,870</u>	<u>45,163</u>
Total Assets	<u>\$ 132,347</u>	<u>\$ 366,190</u>

LIABILITIES AND EQUITY

<i>Current Liabilities:</i>		
Accounts Payable	\$ 0	\$ 35,466
Taxes Payable	68,756	71,964
Due to Related Entity	<u>3,599,449</u>	<u>3,402,107</u>
Total Liabilities	<u>3,668,205</u>	<u>3,509,537</u>
<i>Equity:</i>		
Common Stock	100	100
Retained Deficit	<u>(3,535,958)</u>	<u>(3,143,447)</u>
Total Equity	<u>(3,535,858)</u>	<u>(3,143,347)</u>
Total Liabilities and Equity	<u>\$ 132,347</u>	<u>\$ 366,190</u>


SEE ACCOUNTANTS' COMPILATION REPORT.



ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENTS OF REVENUES AND EXPENSES
(INCOME TAX BASIS)
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
<i>Revenue</i>	\$ 879,515	\$ 800,537
<i>Direct Costs</i>	<u>(625,207)</u>	<u>(623,769)</u>
<i>Gross Profit</i>	254,308	176,768
<i>General and Administrative Expenses</i>	<u>(727,740)</u>	<u>(601,142)</u>
<i>Income/(Loss) From Operations</i>	(473,432)	(424,374)
<i>Other Income/(Expense)</i>	<u>(4,026)</u>	<u>(5,607)</u>
<i>Net Income/(Loss)</i>	<u>\$ (477,458)</u>	<u>\$ (429,981)</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

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ALIGN COMMUNICATIONS INTERNATIONAL, LTD.
STATEMENTS OF RETAINED EARNINGS/(DEFICIT)
(INCOME TAX BASIS)
FOR THE YEARS ENDED DECEMBER 31, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Retained Deficit - January 1	\$ (3,143,447)	\$ (2,462,359)
Income/(Loss) for the Year	(477,458)	(429,981)
Currency Translation Gain/(Loss)	<u>84,947</u>	<u>(251,107)</u>
Retained Deficit - December 31	<u>\$ (3,535,958)</u>	<u>\$ (3,143,447)</u>

SEE ACCOUNTANTS' COMPILATION REPORT.

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