

CALL PROCESSING, INC. (CPI)
Profit and Loss
 1998 -

08/23/00

Jan - Dec '98

Ordinary Income/Expense
Income

0+/0- REVENUES
 CALL PROCESSING
 VALIDATION SERVICES

Total 0+/0- REVENUES

TeleBuck\$ SALES
 RETAIL SALES
 RECEIVED FROM RETAILERS
 CUST. SER. - NON-CR. CARD
 CUST. SER. - CR. CARD - NET
 CREDIT CARD SALES - OFFICE
 BANK CREDIT CARD FEES
 Total CUST. SER. - CR. CARD - NET

Total RETAIL SALES

Total TeleBuck\$ SALES

INTEREST REVENUE
 TB CARDS SALES REVENUE

Total Income

Gross Profit

Expense

FCC DIAL - AROUND COMPENSATION
 DEPRECIATION EXPENSE (Depreciation Expense)
 DEPRECIATION - COMPUTERS
 DEPRECIATION EXPENSE (Depreciation Expense) - Other

Total DEPRECIATION EXPENSE (Depreciation Expense)

EMPLOYMENT EXPENSES
 SALARIES AND WAGES
 COMMISSIONS
 HEALTH INSURANCE
 BENEFITS
 LTD INSURANCE
 DENTAL INSURANCE
 EMPLOYMENT TAXES

Total EMPLOYMENT EXPENSES

GENERAL AND ADMIN. EXPENSES

SHARED EXPENSES
 MEALS AND ENTMT
 TELEPHONE EXPENSE - ADMIN
 LOCATION BROKER FEES
 LAZER WIZARD BROKER FEES
 MARKETING
 LEGAL&PROFESSIONAL
 SHIPPING AND MAILING
 BAD DEBT
 OTHER

Total SHARED EXPENSES

UNSHARED EXPENSES

MEALS AND ENTMT
 CHARITABLE CONTRIBUTIONS
 UTILITIES (WATER, ELECTRIC)
 MARKETING (NEW)
 LEGAL & PROFESSIONAL
 SHIPPING AND MAILING
 TAXES - MISCELLANEOUS
 MISCELLANEOUS PARTS & EQUIPMENT
 BANK SERVICE FEES (Bank Service Charges)

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 FPSC-RECORDS/REPORTING

CALL PROCESSING, INC. (CPI)

Profit and Loss

1998 -

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TELEPHONE EXPENSE - ADMIN.
OFFICE EXPENSES
MISCELLANEOUS
PRINTING EXPENSE
OFFICE SUPPLIES / ADMIN.
OFFICE RENT

Total OFFICE EXPENSES

OTHER EXPENSES (Other Expenses)

Total UNSHARED EXPENSES

Total GENERAL AND ADMIN. EXPENSES

OPERATING EXPENSES
1+ LONG-DISTANCE CARRIER
VALIDATION EXPENSES

Total OPERATING EXPENSES

OTHER TAXES
UNUSED EXP. (FOR VOIDS)

Total Expense

Net Ordinary Income

Net Income

CALL PROCESSING, INC. (CPI)
Balance Sheet

08/23/00

1998 -

Dec 31, '98

ASSETS**Current Assets****Checking/Savings****CASH (Checking)**

COMERICA CHECKING

COMERICA MONEY MARKET I

COMERICA MONEY MARKET II

CD - VISA/MC DEP. SETUP

Total CASH (Checking)**Total Checking/Savings****Accounts Receivable**

ACCOUNTS RECEIVABLE

Total Accounts Receivable**Other Current Assets**

MISC. RECEIVABLES

Undeposited Funds

IN FIELD INVENTORY

TELEBUCK\$ CARDS

QA CARDS

QB CARDS

QD CARDS

Total TELEBUCK\$ CARDS**Total IN FIELD INVENTORY**

IN-HOUSE INVENTORY

TELEBUCK\$ CARDS

QB CARDS

QC CARDS

QD CARDS

Total TELEBUCK\$ CARDS

TELEBUCK\$ POS MATERIAL

BANNERS

CEILING HANGERS

Total TELEBUCK\$ POS MATERIAL**Total IN-HOUSE INVENTORY**

RECEIVABLE FROM RPI

Total Other Current Assets**Total Current Assets****Fixed Assets**

FIXED ASSETS (Fixed Assets)

COMPUTER EQ.

ACCUM. DEP. - COMPUTERS (Accumulated Depreciation)

Total FIXED ASSETS (Fixed Assets)**Total Fixed Assets****Other Assets**

OTHER ASSETS

COLLEGE STATION INVENTORY

XL 300 DATA TERMINALS

XL 300 - REFURBISHED

Total XL 300 DATA TERMINALS**Total COLLEGE STATION INVENTORY**

IN - FIELD

DATA TERMINALS (XL300)

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CALL PROCESSING, INC. (CPI)
Balance Sheet

08/23/00

1998 -

Dec 31, '98

P600 PRINTERS - NEW
P600 PRINTER - USED CPMC

Total IN - FIELD

IN - HOUSE

XL 300 DATA TERMINALS
XL 300 - NEW
XL 300 - REFURBISHED

Total XL 300 DATA TERMINALS

P600 PRINTER - NEW

Total IN - HOUSE

ACCUM DEP - DATA TERMINALS

Total OTHER ASSETS

Total Other Assets

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable

Total Accounts Payable

Other Current Liabilities

ACCRUAL - FCC DIAL AROUND COMP.

UNUSED MINUTES

PAYABLE TO RPI

PREPAYMENTS REC'D FROM RETAILER

TAXES PAYABLE

LAZER WIZARD ET - REC'D

EXCISE TAX PAYABLE - REC'D

EXCISE TAX PAYABLE - NOT REC'D

S.T.P. - KY. - REC'D

S.T.P. - KY. - NOT REC'D

S.T.P. - N.M. - REC'D

S.T.P. - N.M. - NOT REC'D

S.T.P. - OK - REC'D

S.T.P. - OK - NOT REC'D

S.T.P. - TEXAS - REC'D

S.T.P. - TEXAS - NOT REC'D

Total TAXES PAYABLE

Total Other Current Liabilities

Total Current Liabilities

Total Liabilities

Equity

CAPITAL STOCK

Retained Earnings

Net Income

Total Equity

TOTAL LIABILITIES & EQUITY

08/23/00

CALL PROCESSING, INC. (CPI)
Profit and Loss
 1999 -

Jan - Dec '99

Ordinary Income/Expense
Income

0+/0- REVENUES
 CALL PROCESSING
 VALIDATION SERVICES

Total 0+/0- REVENUES

TeleBuck\$ SALES

RETAIL SALES
 RECEIVED FROM RETAILERS
 REFUND TO CUSTOMERS
 RECEIVED FROM RETAILERS - Other

Total RECEIVED FROM RETAILERS

CUST. SER. - NON-CR. CARD
 CUST. SER. - CR. CARD - NET
 CREDIT CARD SALES - OFFICE
 BANK CREDIT CARD FEES

Total CUST. SER. - CR. CARD - NET

Total RETAIL SALES

Total TeleBuck\$ SALES

LICENSING ROYALTIES
 ROYALTIES RECEIVED
 LESS ROYALTY PMTS. TO BTH

Total LICENSING ROYALTIES

OTHER INCOME (Other Income)
 INTEREST REVENUE
 TB CARDS SALES REVENUE

Total Income

Gross Profit

Expense

FCC DIAL - AROUND COMPENSATION
 DEPRECIATION EXPENSE (Depreciation Expense)
 DEPRECIATION-FURNITURE
 DEPRECIATION - COMPUTERS
 DEPRECIATION - DATA TERMINALS

Total DEPRECIATION EXPENSE (Depreciation Expense)

EMPLOYMENT EXPENSES

SALARIES AND WAGES
 COMMISSIONS
 ACCIDENT INSURANCE
 HEALTH INSURANCE
 BENEFITS
 LTD INSURANCE
 DENTAL INSURANCE
 OWNER'S DRAW
 EMPLOYMENT TAXES

Total EMPLOYMENT EXPENSES

GENERAL AND ADMIN. EXPENSES

SHARED EXPENSES
 TRAVEL
 MEALS AND ENTMT
 INSURANCE
 TELEPHONE EXPENSE - ADMIN
 LOCATION BROKER FEES
 LAZER WIZARD BROKER FEES
 MARKETING
 DISCOUNTS

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08/23/00

CALL PROCESSING, INC. (CPI)
Profit and Loss
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MARKETING - Other

Total MARKETING

LEGAL & PROFESSIONAL
SHIPPING AND MAILING
SIGN-UP / CONTRACT BONUS
VERIFONE MAINT./REPAIR
MISC. EQUIPMENT AND PARTS
BAD DEBT
OTHER

Total SHARED EXPENSES

UNSHARED EXPENSES

MEALS AND ENTMT
PAGER
CHARITABLE CONTRIBUTIONS
UTILITIES (WATER, ELECTRIC)
LEGAL & PROFESSIONAL
SHIPPING AND MAILING
TAXES - MISCELLANEOUS
MISCELLANEOUS PARTS & EQUIPMENT
BANK SERVICE FEES (Bank Service Charges)
INSURANCE
TELEPHONE EXPENSE - ADMIN.
OFFICE EXPENSES
LANDSCAPING
CLEANING/MAID SERVICE
MISCELLANEOUS
PRINTING EXPENSE
OFFICE SUPPLIES / ADMIN.
OFFICE RENT
OFFICE RENOVATION/FURNISHINGS

Total OFFICE EXPENSES

OTHER EXPENSES (Other Expenses)

Total UNSHARED EXPENSES

Total GENERAL AND ADMIN. EXPENSES

OPERATING EXPENSES
1+ LONG-DISTANCE CARRIER
VALIDATION EXPENSES

Total OPERATING EXPENSES

AUTO GAS
OTHER TAXES
UNUSED EXP. (FOR VOIDS)

Total Expense

Net Ordinary Income

Other Income/Expense

Other Expense

Gain/Loss on Sale of Equipment

Total Other Expense

Net Other Income

Net Income

CALL PROCESSING, INC. (CPI)
Balance Sheet

08/23/00

1999 -

Dec 31, '99

ASSETS**Current Assets****Checking/Savings****CASH (Checking)**

COMERICA CHECKING
 COMERICA MONEY MARKET II
 CD - VISA/MC DEP. SETUP

Total CASH (Checking)**Total Checking/Savings****Accounts Receivable****ACCOUNTS RECEIVABLE****Total Accounts Receivable****Other Current Assets****MISC. RECEIVABLES****Undeposited Funds**

IN FIELD INVENTORY
TELEBUCK\$ CARDS
 QA CARDS
 QB CARDS
 QD CARDS

Total TELEBUCK\$ CARDS**Total IN FIELD INVENTORY****IN-HOUSE INVENTORY**

TELEBUCK\$ CARDS
 QB CARDS
 QC CARDS
 QD CARDS

Total TELEBUCK\$ CARDS**TELEBUCK\$ POS MATERIAL**

BANNERS
CEILING HANGERS

Total TELEBUCK\$ POS MATERIAL**Total IN-HOUSE INVENTORY****Total Other Current Assets****Total Current Assets****Fixed Assets****FIXED ASSETS (Fixed Assets)****COMPUTER EQ.****ACCUM. DEP. - COMPUTERS (Accumulated Depreciation)****Total FIXED ASSETS (Fixed Assets)****Total Fixed Assets****Other Assets****OTHER ASSETS****OFFICE FURNITURE****ACCUM. DEPRECIATION-FURN.****COLLEGE STATION INVENTORY**

XL 300 DATA TERMINALS
XL 300 - REFURBISHED

Total XL 300 DATA TERMINALS**Total COLLEGE STATION INVENTORY****IN - FIELD****DATA TERMINALS (XL300)**

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CALL PROCESSING, INC. (CPI)
Balance Sheet
1999 -

08/23/00

Dec 31, '99

P600 PRINTERS - NEW
P600 PRINTER - USED CPMC

Total IN - FIELD

IN - HOUSE
XL 300 DATA TERMINALS
XL 300 - NEW
XL 300 - REFURBISHED

Total XL 300 DATA TERMINALS

P600 PRINTER - NEW

Total IN - HOUSE

ACCUM DEP - DATA TERMINALS

Total OTHER ASSETS

Total Other Assets

TOTAL ASSETS =

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable
Accounts Payable

Total Accounts Payable

Other Current Liabilities

ACCRUAL - FCC DIAL AROUND COMP.
UNUSED MINUTES
PREPAYMENTS REC'D FROM RETAILER
TAXES PAYABLE
LAZER WIZARD ET - REC'D
FFP EXCISE TAX REC'D
EXCISE TAX PAYABLE - REC'D
EXCISE TAX PAYABLE - NOT REC'D
S.T.P. - TEXAS - REC'D
S.T.P. - TEXAS - NOT REC'D

Total TAXES PAYABLE

Total Other Current Liabilities

Total Current Liabilities

Total Liabilities

Equity

CAPITAL STOCK
Retained Earnings
Net Income

Total Equity

TOTAL LIABILITIES & EQUITY