

Exhibit J

**EAR
Distribution - True-Up Calc
12/31/2008**

<u>Shareholder</u>	<u>Ownership %</u>	<u>Actual Distributions Paid</u>	<u>Distributions that should have been received based on Total Amount Paid</u>	<u>Potential Over (Under) Statement</u>
Donna / Sheldon Player	90%	23,322,539.00	21,588,658.20	1,733,880.80
Mark Anstett	10%	<u>664,859.00</u>	<u>2,398,739.80</u>	<u>(1,733,880.80)</u>
		23,987,398.00	23,987,398.00	-

VL Recommendation: Donna / Sheldon Player make a contribution back to the Company for \$1,733,880.80; and have VL Book a receivable to the year-end financials for this amount. This a NON-Income statement adjustment, balance sheet only.