

EXHIBIT B

SB Capital Forensic Accounting

Profit & Loss by Class

All Transactions

Profit and Loss by Fund	Intercompany	Money lending	Money raising	Total IPF	Intercompany
	(IPF)	(IPF)	(IPF)		(SB Capital Corp.)
	IPF	SBC, LLC	SPF	SCMF	Total
Ordinary Income/Expense					
Income					
Loan Interest Income	2,205,332.11	475,741.44	1,050,739.62	54,240.62	3,786,053.79
Loan Origination Income	0.00	72,393.00	477,748.67	50,187.00	600,328.67
Loan Premium Income	819,473.36	2,800,621.48	0.00	13,099.11	3,633,193.95
Loan Servicing Income	68,495.74	383,606.25	89,407.49	37,047.87	578,557.35
Other Loan Income	10,754.31	29,217.63	75,102.03	8,675.50	123,749.47
Total Income	3,104,055.52	3,761,579.80	1,692,997.81	163,250.10	8,721,883.23
Expense					
(Gain)/loss on loan transfers	692,245.74	0.00	-1,078,304.31	386,058.57	0.00
Defendant or on behalf of					
Direct payments	175,000.00	71,000.00	-40,765.00	0.00	205,235.00
Personal expenses	0.00	0.00	0.00	0.00	0.00
Entertainment	0.00	0.00	0.00	0.00	0.00
Household	0.00	0.00	5,371.00	0.00	5,371.00
Travel	0.00	0.00	0.00	0.00	0.00
Total Personal expenses	0.00	0.00	5,371.00	0.00	5,371.00
Spouse & family members	7,662.72	30,000.00	10,000.00	0.00	47,662.72
Total Defendant or on behalf of	182,662.72	101,000.00	-25,394.00	0.00	258,268.72
Interest Expense			0.00	0.00	0.00
Operating Expenses			0.00	0.00	0.00
Advertising	160,127.02	86,623.34	2,268.00	0.00	249,018.36
Bank Service Fees	4,333.94	316.29	3,136.61	25.45	7,812.29
Collection expense	0.00	0.00	10,212.28	0.00	10,212.28
Commissions and referral fees	15,000.00	485,680.66	347,170.00	98,054.25	945,904.91
Consulting Fees	511,988.25	74,697.83	0.00	0.00	586,686.08
Fees paid to ECI	25,817.92	0.00	0.00	0.00	25,817.92
Fees Paid to SB Capital	0.00	0.00	0.00	0.00	0.00
Insurance	101,146.50	25,545.71	-1,263.64	0.00	125,428.57
Investor Events/Dinners	32,583.93	0.00	0.00	0.00	32,583.93
IRA Account Fees	495.00	0.00	0.00	0.00	495.00
Licenses and permits	20,092.56	76,768.42	17,849.00	0.00	114,709.98
Office Expenses	15,430.40	70,926.40	241.32	0.00	86,598.12
Other operating expenses	19,812.30	1,562.56	33.93	10,037.50	31,446.29
Outside Service Fees	33,674.98	98,449.42	67,346.43	25,030.93	224,501.76
Payroll & Payroll Related	13,596.05	1,326,191.22	0.00	0.00	1,339,787.27
Postage & Delivery	3,065.66	65.40	0.00	0.00	3,131.06
Professional Fees	0.00	0.00	0.00	0.00	0.00
Accounting Fees	107,635.26	55,085.00	73,735.38	10,340.00	246,795.64
Legal Expense	542,404.87	74,609.03	37,134.81	0.00	654,148.71
Total Professional Fees	650,040.13	129,694.03	110,870.19	10,340.00	900,944.35
Rent Expense	840.00	6,555.40	0.00	0.00	7,395.40
Travel & Entertainment	3,175.54	24,299.46	0.00	0.00	27,475.00
Total Operating Expenses	1,611,220.18	2,407,376.14	557,864.12	143,488.13	4,719,948.57
Total Expense	2,492,388.44	2,508,376.14	-545,834.19	529,546.70	4,984,477.09
Other Income					
Bank Interest Income	15,664.08	2,337.85	5,948.24	0.00	23,950.17
					0.00
Other Expense					0.00
Income Taxes	20,427.91	17,653.15	9,543.13	1,600.00	49,224.19
Interest paid to members	2,668,447.12	0.00	967,053.94	33,452.96	3,668,954.02
Total Other Expense	2,688,875.03	17,653.15	976,597.07	35,052.96	3,718,178.21
Net Other Income					0.00
Net Income	-2,061,543.87	1,237,888.36	1,268,183.17	-401,349.56	43,178.10