

Vivid Learning Systems, Inc.
7 Years Historical Financial Metrics

| Fiscal Year Ending September 30th | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | Six Months Ending 3/31/2009 |
|---|------------------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|------------------------|-----------------------------------|
| Revenues | \$ 2,851,337 | \$ 3,914,052 | \$ 4,588,184 | \$ 3,586,159 | \$ 4,141,604 | \$ 6,056,202 | \$ 5,227,236 | \$ 3,178,028 |
| Gross Profit Margin % of Revenues | \$ 1,980,173 69.45% | \$ 3,152,012 80.53% | \$ 3,317,875 72.31% | \$ 2,027,463 56.54% | \$ 2,799,598 67.60% | \$ 3,616,705 59.72% | \$ 3,041,245 58.18% | \$ 1,949,271 61.34% |
| Marketing Costs % of Revenues | \$ 703,772 24.68% | \$ 1,297,073 33.14% | \$ 1,635,448 35.64% | \$ 1,192,001 33.24% | \$ 1,375,632 33.21% | \$ 1,796,450 29.66% | \$ 1,658,845 31.73% | \$ 923,376 29.05% |
| G&A Overhead % of Revenues | \$ 664,511 23.31% | \$ 928,370 23.72% | \$ 1,074,363 23.42% | \$ 1,978,026 55.16% | \$ 1,488,786 35.95% | \$ 2,010,090 33.19% | \$ 742,229 14.20% | \$ 499,505 15.72% |
| EBITDA % of Revenues | \$ 829,094 29.08% | \$ 1,150,020 29.38% | \$ 810,409 17.66% | \$ (939,530) -26.20% | \$ 302,560 7.31% | \$ 84,783 1.40% | \$ 906,519 17.34% | \$ 665,307 20.93% |
| Net Earnings <Loss> % of Revenues | \$ 299,707 10.51% | \$ 535,986 13.69% | \$ 285,397 6.22% | \$ (976,760) -27.24% | \$ (147,021) -3.55% | \$ (645,569) -10.66% | \$ 335,506 6.42% | \$ 291,852 9.18% |
| Cash and Cash Equivalents | \$ 3,086 | \$ 11,612 | \$ 49,451 | \$ 16,622 | \$ 166,645 | \$ 80,331 | \$ 132,391 | \$ 689,340 |
| Accounts and Contracts Receivable | \$ 766,833 | \$ 1,236,007 | \$ 1,482,960 | \$ 1,109,469 | \$ 727,192 | \$ 1,186,240 | \$ 997,145 | \$ 1,008,414 |
| Property, Plant and Equipment, Net | \$ 128,321 | \$ 88,668 | \$ 370,116 | \$ 331,277 | \$ 455,823 | \$ 365,611 | \$ 335,954 | \$ 407,163 |
| Capitalized Software, Net | \$ 1,080,474 | \$ 1,258,892 | \$ 1,684,406 | \$ 1,654,305 | \$ 1,485,038 | \$ 1,328,424 | \$ 1,229,722 | \$ 1,281,684 |
| Total Assets | \$ 2,177,590 | \$ 2,681,590 | \$ 5,405,702 | \$ 5,333,165 | \$ 4,735,788 | \$ 4,565,848 | \$ 4,061,136 | \$ 4,607,853 |
| Current Liabilities | \$ 646,761 | \$ 614,775 | \$ 1,754,704 | \$ 1,711,829 | \$ 1,146,190 | \$ 1,263,781 | \$ 502,410 | \$ 684,913 |
| Current Ratio | 1.27 | 2.15 | 0.97 | 0.94 | 1.08 | 1.24 | 2.89 | 2.96 |
| Non-Current Liabilities | \$ - | \$ - | \$ 848,487 | \$ 1,753,145 | \$ 707,000 | \$ 353,740 | \$ 250,804 | \$ 325,103 |
| Shareholders' Equity | \$ 1,530,829 | \$ 2,066,815 | \$ 2,802,511 | \$ 1,868,191 | \$ 2,882,598 | \$ 2,948,327 | \$ 3,307,922 | \$ 3,597,837 |
| Common Shares Issued | 7,000,000 | 7,000,000 | 10,197,996 | 10,247,996 | 12,030,674 | 13,372,203 | 13,372,165 | 13,272,165 |
| Debt Conversion to Parent Equity | 925,554 | - | - | - | 1,094,477 | 670,702 | - | - |
| FTEs | 25 | 29 | 42 | 33 | 33 | 45 | 39 | 45 |