

EXHIBIT C

American Institutional Parnters, LLC

Combined Balance Sheet

12/31/2008

Assets

Current Assets

Cash or Cash Equivalents 2,228,753

Investments

Live Global Bid 15,000,000

Little Exuma 27,703,746

IBN 52,000,000

Canyons 25,000,000

Interest Receivable 10,899,888

Investment in commercial real estate 880,000

Total Investments 131,483,634

Fixed Assets

Building Improvements 45,348

Equipment 138,221

Furniture 254,516

Gulfstream GII 3,119,355

Intangibles 8,250

Accumulated Depreciation (1,263,166)

Total Fixed Assets 2,302,524

Other Assets

Interest in Canyons Development 22,558,688

Loan Receivables 245,000

Total Other Assets 22,803,688

Total Assets 158,818,599

Liabilities & Equities

Current Liabilities

Accounts Payable 894,213

Notes Payable

H01 640,193

E01 998,920

I01 1,988,440

R01 750,000

C01 4,084,361

Gulfstream GII 2,720,639

Total Notes Payable 11,182,553

Equity

Partner Equity 66,258,256

Retained Earnings 81,377,790

Total Equity 147,636,045

Total Liabilities & Equities 158,818,599