Exhibit B

McGladrey & Pullen
Certified Public Accountants

Colossus Capital Fund, L.P.

Financial Report

December 31, 2007

Contents

McGladrey & Pullen
Certified Public Accountants

Independent Auditor's Report

Partners of
Colossus Capital Fund, L.P.

We have audited the accompanying balance sheet of Colossus Capital Fund, L.P. as of December 31, 2007, and the related statements of operations, changes in partners' capital and cash flows for the year then ended. These financial statements are the responsibility of the Partnership's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Colossus Capital Fund, L.P. as of December 31, 2007 and the results of its operations, changes in its partners' capital and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

McGladrey & Pullen, LLP

Chicago, Illinois
March 28, 2008

Colossus Capital Fund, L.P.

Balance Sheet
December 31, 2007

Assets

Cash	$	93,503
Notes receivable		55,196,283
Investment		296,700
Accounts receivable and other assets		243,221
	$	55,829,707

Liabilities and Partners' Capital

Liabilities		
Management fees payable	$	276,890
Withdrawals payable		12,000,000
Interest received in advance		195,525
Accrued expenses		313,758
Borrowings under line of credit agreement		4,800,000
		17,586,173
Partners' capital		38,243,534
	$	55,829,707

See accompanying notes.

Colossus Capital Fund, L.P.

Statement of Operations
Year Ended December 31, 2007

Income	
Interest income	$ 5,489,320
Income from investment	987,782
Closing, commitment and management fee income	926,353
Origination fees	107,486
Servicing fees	64,379
Other	180,784
	7,756,104
Expenses	
Management fees	1,013,280
Interest expense	134,554
Professional fees	97,567
Miscellaneous expenses	20,579
	1,265,980
Net income	$ 6,490,124

See accompanying notes.

Colossus Capital Fund, L.P.

Statement of Changes in Partners' Capital
Year Ended December 31, 2007

Partners' capital, beginning of year	$ 45,422,001
Partner capital transactions	
Contributions	1,379,614
Withdrawals	(15,048,205)
	(13,668,591)
Net income	6,490,124
Partners' capital, end of year	$ 38,243,534

See accompanying notes.

Colossus Capital Fund, L.P.

Statement of Cash Flows
Year Ended December 31, 2007

Operating activities	
Net income	$ 6,490,124
Notes purchased	(256,693,466)
Payments received on notes	233,847,222
Changes in	
Investment	3,523,919
Accounts receivable and other assets	(28,665)
Management fees payable	48,452
Accrued expenses and interest received in advance	432,141
Net cash used in operating activities	(12,380,273)
Financing activities	
Contributions received	1,379,614
Withdrawals paid	(15,048,205)
Partner withdrawals payable	12,000,000
Borrowings on line of credit agreement	4,800,000
Net cash provided by financing activities	3,131,409
Decrease in cash	(9,248,864)
Cash	
Beginning of year	9,342,367
End of year	$ 93,503
Supplemental disclosure of cash flow information	
Interest paid	$ 102,146

See accompanying notes.

Note 1 Nature of Activities and Significant Accounting Policies

Colossus Capital Fund, L.P. (the "Partnership") was formed on October 27, 2004, pursuant to the Delaware Revised Uniform Limited Partnership Act. The Partnership commenced activities on January 1, 2005. The Partnership seeks to provide its partners with consistent and reliable returns while minimizing the risk of impairment to capital by deploying the Partnership's assets across lending and other capital financing opportunities. The majority of the Partnership's assets are used to purchase asset-backed loans ("Notes"). In general, the Partnership does not intend to seek equity or equity-like investments as its primary activity.

The Partnership's General Partner is Colossus Capital Management, L.L.C., a Delaware limited liability company that has full discretionary management authority over the Partnership. The sole principal of the General Partner is Mr. Gregory Bell, who serves as the General Partner's Manager.

The financial statements include the activities of the Partnership and its wholly owned subsidiaries. The Partnership's subsidiaries consist of administrative agents that collect and remit fees. All intercompany transactions and balances have been eliminated in consolidation.

The Partnership purchases Notes, that are collateralized by current assets, such as inventory and accounts receivable, and on long-term assets through finance lease transactions. The Notes pay a fixed interest rate, or a floating interest rate based upon a fixed margin above either the prime rate or the London Interbank Offered Rate ("LIBOR"). The Partnership earns revenue from the Notes through the collection of such interest payments.

The Partnership purchases and is assigned certain of its Notes from Lancelot Investors Fund, L.P. (the "Lancelot Fund"). The Lancelot Fund is an affiliate of the Partnership and its general partner is under the common control of the principal of the General Partner.

In addition, the Partnership may sell Notes, or a portion thereof, that it originates to Colossus Capital Fund, Ltd., a Cayman Islands Exempted Company ("Colossus Offshore"). The General Partner serves as the Investment Manager of Colossus Offshore.

The Partnership earns servicing fees and origination fees from the Notes that it sells to Colossus Offshore. Servicing fee income earned by the Partnership relates to its monitoring of the borrower to ensure that the borrower satisfies its obligations under the terms of the Notes. Servicing fee income is recognized monthly at predetermined rates based on the principal of the Notes sold. The Partnership earns origination fee income to compensate it for the costs incurred when the Notes were initially structured. Such income is based on the principal of the Notes sold and is recognized when the Notes are sold.

The Partnership receives closing, commitment and management fee income from initiating loans, security agreements and other financing arrangements with certain borrowers and others.

Notes receivable are stated at cost (generally equal to the principal amount of the Notes), plus accrued interest, which was $304,509 as of December 31, 2007. Income is recognized on the accrual basis over the terms of the Notes, which generally range from 30 to 270 days. Interest income accrues at predetermined rates on Notes outstanding at year-end.

Investment consists of one company valued at fair value, as determined by the General Partner based on information provided by the company. As of December 31, 2007, the company invests in asset-backed lending instruments.

Organization costs were expensed by the Partnership during the initial year ended December 31, 2005.

Note 1 Nature of Activities and Significant Accounting Policies, *Continued*

In September 2006, the Financial Accounting Standards Board issued Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* ("SFAS 157"). SFAS 157 defines fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurement. SFAS 157 also emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and sets out a fair value hierarchy with the highest priority being quoted prices in active markets. Under SFAS 157, fair value measurements are disclosed by level within that hierarchy. This statement is effective for fiscal years beginning after November 15, 2007. The Partnership has completed its analysis and determined that the adoption of SFAS 157 is not expected to have a material impact on its balance sheet and its results of operations.

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management makes estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements, as well as the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 Partnership Agreement

Pursuant to the terms of the partnership agreement, the General Partner receives a quarterly management fee equal to 0.5 percent (2 percent annual rate) of the closing capital account of each limited partner as of the last day of each quarter.

In addition to the management fee, the General Partner is entitled to a performance allocation from the capital account of each limited partner calculated at the end of each fiscal quarter and upon the redemption of any limited partner interest, equal to 20 percent of the New Investment Profits, as defined, allocated to each limited partner. For purposes of calculating the performance allocation, organization costs are being amortized over the first five years of the Partnership's operations and $24,842 of organization costs have been deferred as of December 31, 2007. The performance allocation is subject to a loss carryforward provision.

The General Partner may, in its discretion, reduce or waive the management fee and performance allocation for certain limited partners. During the year ended December 31, 2007, no management fees or performance allocations were waived.

The General Partner pays certain overhead and administrative expenses related to management of the Partnership's operations, including employee salaries and expenses related to office space and computer equipment. The Partnership is responsible for its own operating expenses, including all routine administrative expenses, and all of its organization and offering expenses.

Swiss Financial Services, Inc. serves as administrator of the Partnership and is responsible for the maintenance of the Partnership's books and records and communications with limited partners.

Net income and net loss are allocated to both the General Partner and the limited partners in accordance with each partner's ownership percentage at the beginning of each fiscal period, subject to the performance allocation to the General Partner.

Capital contributions to the Partnership may be made at such times as the General Partner may determine, typically as of the beginning of each fiscal month.

Each limited partner is entitled to withdraw all or a portion of their capital account as of the end of any fiscal year upon at least 60 days' prior written notice, following the two-year anniversary of the limited partner's initial investment.

Note 3 Concentration of Credit Risk

During the year ended December 31, 2007, the Partnership acquired more than half of its Notes from the Lancelot Fund and two other issuers. The Partnership is economically dependent on its ability to purchase Notes from issuers at rates and terms acceptable to the Partnership. The Partnership is exposed to credit risk in that the issuer may fail to make interest and principal payments on the Notes at the contractually agreed date.

Note 4 Related-Party Transactions

Management fees of $1,013,280 were charged by the General Partner, of which $276,890 was owed as of December 31, 2007. In addition, the General Partner received a performance allocation amounting to $1,322,452 for the year ended December 31, 2007. Subsequent to year-end, the General Partner withdrew $379,255 from the Partnership, representing the balance of the performance allocation not paid. The General Partner interest maintained during the year was nominal.

During the year ended December 31, 2007, the Partnership earned servicing fees of $64,379, of which $5,877 was receivable at December 31, 2007, which were incurred by Colossus Offshore via administrative agents that are wholly-owned by the Partnership.

During the year ended December 31, 2007, the Partnership earned origination fees of $107,486, of which $24,639 was receivable at December 31, 2007 from Colossus Offshore.

Note 5 Income Taxes

The Partnership is not subject to income taxes because its income and losses are includable in the tax returns of its partners. The Partnership may be required to file returns in various state and local jurisdictions as a result of its operations and the residency of its partners.

Note 6 Line of Credit

The Partnership maintains a financing arrangement whereby it receives a credit facility of up to $7,250,000, that is repayable on or before April 30, 2009. Interest accrues at the prime rate less 0.75 percent on any outstanding balances drawn under the credit facility. The rate at December 31, 2007 was 7.45 percent. At December 31, 2007, $4,800,000 was drawn and outstanding under the line of credit agreement.

Note 7 Subsequent Events

Subsequent to December 31, 2007, the Partnership processed withdrawal requests of $1,200,000.