

**IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN  
DISTRICT OF GEORGIA ATLANTA DIVISION**

<p>SECURITIES AND EXCHANGE COMMISSION, Plaintiff, v. MOBILE BILLBOARDS OF AMERICA, INC., INTERNATIONAL PAYPHONE COMPANY, TIGER MEDIA, INC., RESERVE GUARANTY TRUST, CALIFORNIA MOBILE BILLBOARDS, INC., WESTERN RESERVE GUARANTY TRUST, MICHAEL A. LOMAS and MICHAEL L. YOUNG, Defendants.</p>	<p>CIVIL ACTION NO. 1:04-CV-2763-WBH</p>
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**AFFIDAVIT OF DONALD JESKO**

STATE OF OHIO

SS

COUNTY OF LAKE

The undersigned, having appeared before an officer duly authorized to administer an oath, states as follows:

1. My name is Donald Jesko. I am a certified public accountant licensed to practice in the state of Ohio. I am a shareholder of the accounting firm of Heiser & Jesko, Inc. and currently serve as President. I am 56 years old and suffer from no disability or impairment affecting my ability to provide testimony. I have knowledge of the facts contained herein.

2. Heiser & Jesko, Inc. was formed in 1989. The firm has a total of 11 employees, nine professional employees and two administrative employees. The firm also utilizes the services of one subcontractor. In general, Heiser & Jesko has an accounting practice that encompasses primarily small to mid-sized businesses and assists them with tax, accounting and financial problems.

3. Attached hereto as Exhibit "A" and made a part hereof is a true and correct copy of the balance sheet for Heiser & Jesko, Inc. as of December 31, 2004. The financial performance of Heiser & Jesko, Inc. in 2004 was generally consistent with the financial performance since the year 2000, although there have been ups and downs in this small accounting practice. In short, the balance sheets for the years ending 2000, 2001, 2002 and 2003 would have been somewhat different than that of December, 31, 2004, but would have been generally consistent in order of magnitude, so that net worth, for example, while fluctuating, would never have been greater than \$400,000 at year's end nor less than \$100,000 - before adjustment for assets not readily marketable.

4. The balance sheet reflects a net worth of slightly less than \$200,000; however, all but about \$80,000 of the net worth is represented by assets that are not readily marketable, such as computer systems, leasehold fixtures, furniture, etc.

5. To date in 2005, revenues have been about seven percent (7%) ahead of 2004 levels; however, expenses have been greater, including legal expenses relating to the Mobile Billboards cases that have been filed against us. In addition, our firm has been involved in another litigation matter, known as *Douglas L. Heiser v. Heiser & Jesko, Inc., et al.*, Lake

County Court of Common Pleas Case No. 01CV000609, which involved a former shareholder. That matter had been resolved favorably for the corporation at the trial court level, but a recent reversal by the Court of Appeals necessitates likely further significant expenditures for legal representation.

6. The professional staff at Heiser & Jesko has compensation that ranges from \$118,000 at the top down to \$80,000. We have furnished the Receiver for Mobile Billboards with W-2 forms for all employees in order to substantiate the compensation received by them in 2004. The compensation reflected in 2004 W-2's was greater than that in prior years.

7. For the year 2005, only two employees will earn more than \$100,000, again with the highest salary and bonus amounting to less than \$120,000.

8. Historically, our corporation has a certain seasonality to its revenue stream. The revenue (and hence the net worth) climbs significantly during and immediately after tax season, after which the revenue is distributed, especially during the fourth quarter of the year, for salaries, expenses, etc.

9. Based upon the historical seasonality and my review of the current financial condition of the corporation, I believe, in good faith, that the net worth of the corporation for December 31, 2005 will not be significantly different than the net worth as of December 31, 2004.

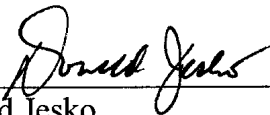
10. Robert Sabo, the employee responsible for the Mobile Billboards audit work, will be retiring May 31, 2006.

11. The total fees paid to Heiser & Jesko, Inc. for the work performed for Mobile

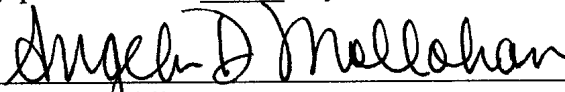
Billboards, its predecessors in interest and its affiliates, totaled \$47,984, which included audits for the years 2000, 2001, 2002 and 2003. No work was performed or billed for any affiliate except California Mobile Billboards.

12. The corporation going forward will have significant additional liabilities with respect to employees retiring, etc. In my opinion, which I believe is shared by the other shareholders of the corporation, if the corporation is pressed by significant litigation concerning the MBA matter, the likely result is that its resources, as well as those of its insurance policy, will be fully expended, after which the corporation would be insolvent.

This is the end of my affidavit.

  
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Donald Jesko

Sworn to and subscribed in my presence this 22<sup>ND</sup> day of November, 2005.

  
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Notary Public

ANGELA D. MOLLOHAN, Notary Public  
STATE OF OHIO, Geauga County  
My Commission Expires Aug. 24, 2009