

United States Bankruptcy Court
Middle District of Alabama

In re The Money Tree of Georgia Inc.,
Debtor

Case No. 11-12258
Chapter 11

**PERIODIC REPORT REGARDING VALUE, OPERATIONS AND PROFITABILITY OF
ENTITIES IN WHICH THE ESTATE OF THE MONEY TREE OF GEORGIA INC.
HOLDS A SUBSTANTIAL OR CONTROLLING INTEREST**

This is the report as of June 25, 2012 on the value, operations and profitability of those entities in which the estate holds a substantial or controlling interest, as required by Bankruptcy Rule 2015.3. The estate of The Money Tree of Georgia Inc. holds a substantial or controlling interest in the following entities:

Name of Entity	Interest of the Estate	Tab #
Best Buy Autos of Bainbridge Inc.	100% ownership	1
The Money Tree/Vanmart Inc.	100% ownership	2
Buyers Choice Motor Company	100% ownership	3
Buyers Choice Finance Company	100% ownership	4
Money To Lend, Inc.	100% ownership	5

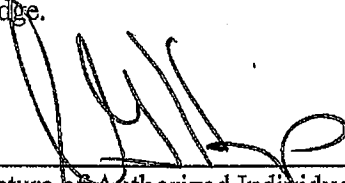
This periodic report (the "Periodic Report") contains separate reports ("Entity Reports") on the value, operations, and profitability of each entity listed above.

Each Entity Report shall consist of three exhibits. Exhibit A contains a valuation estimate for the entity as of a date not more than two years prior to the date of this report. It also contains a description of the valuation method used. Exhibit B contains a balance sheet, a statement of income (loss), a statement of cash flows, and a statement of changes in shareholders' or partners' equity (deficit) for the period covered by the Entity Report, along with summarized footnotes. Exhibit C contains a description of the entity's business operations.

**THIS REPORT MUST BE SIGNED BY A REPRESENTATIVE OF THE TRUSTEE OR DEBTOR
IN POSSESSION.**

The undersigned, having reviewed the above listing of entities in which the estate of The Money Tree of Georgia Inc. holds a substantial or controlling interest, and being familiar with the Debtor's financial affairs, verifies under the penalty of perjury that the listing is complete, accurate and truthful to the best of his/her knowledge.

Date: September 17 2012



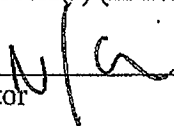
Signature of Authorized Individual

S. Gregory Hays
Name of Authorized Individual

Chapter 11 Trustee
Title of Authorized Individual

[If the Debtor is an individual or in a joint case]

Signature(s) of Debtor(s) (Individual/Joint)

Signature of Debtor 

Signature of Joint Debtor

Exhibit A to Form B26

The following statement of value, supporting calculations and conclusions have been prepared as of June 25, 2012 for Best Buy Autos of Bainbridge Inc. ("The Entity"), a wholly owned subsidiary of The Money Tree of Georgia Inc. ("The Debtor").

At this report date, the Entity operated to sell at retail and provide financing to sub-prime customers. Its principal assets consist of cash, auto sales finance receivables and automobile inventory. Subsequent to this report, most of the assets of the Entity were sold to a 3rd party and it ceased its retail operations.

Entity Value 1,805,106

Value of the Estate's Interest in the Entity 1,805,106

Nature of the Estate's Interest in the Entity The Debtor owns 100% of the Common Stock of Best Buy Autos of Bainbridge Inc.

Preparer

Basis for Valuation Liquidation Basis from historical book value

Date of Valuation 9/10/2012

Valuation method used Net Asset Value: Given that most of the assets of the Entity were sold subsequent to this report, we have concluded that this method provides the most accurate basis for valuation.

Source of the Information Internally prepared financial statements provided by the Money Tree's accounting staff.

Supporting Calculations and Conclusions

	Book Value	Valuation	Valuation Comments
<u>Assets</u>			
Cash	310,106	310,106	
Finance receivables	5,791,694	1,220,000	Amount realized from sale to 3rd party.
Auto inventory	656,803	240,000	Amount realized from sale to 3rd party.
Other assets	106,086	35,000	Amount realized from sale to 3rd party.
Deferred Tax Asset	534,000	-	Since most of the assets of the Entity have been sold, realization of this asset is unlikely.
Total Assets	<u>7,398,689</u>	<u>1,805,106</u>	
<u>Liabilities and Equity</u>			
Intercompany payable to The Money Tree of Georgia Inc.	16,368,430	-	
Accounts payable & accrued liabilities	(61,545)	-	
Equity/ Net Asset Value	<u>(8,908,196)</u>	<u>185,106</u>	
Total Liabilities and Equity	<u>7,398,689</u>	<u>185,106</u>	

**EXHIBIT B-1
BEST BUY AUTOS OF BAINBRIDGE, INC.
BALANCE SHEET**

	As of June 25, 2012	As of September 25, 2011
<u>ASSETS</u>		
CASH & EQUIVALENTS	310,106	28,709
FINANCE RECEIVABLES, NET	5,791,694	12,239,267
OTHER RECEIVABLES	4,000	5,828
INVENTORY	656,803	656,295
PLANT, PROPERTY & EQUIPMENT, NET	88,573	377,661
OTHER ASSETS	<u>547,513</u>	<u>534,163</u>
TOTAL ASSETS	<u><u>7,398,689</u></u>	<u><u>13,841,924</u></u>
<u>LIABILITIES & OWNERS EQUITY</u>		
<u>LIABILITIES</u>		
SENIOR DEBT	0	231,138
PAYABLE TO AFFILIATES	16,368,430	20,131,151
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	<u>(61,545)</u>	<u>428,266</u>
TOTAL LIABILITIES	16,306,885	20,790,554
<u>SHAREHOLDER DEFICIT</u>		
CAPITAL STOCK	2,200	2,200
ACCUMULATED DEFICIT	<u>(8,910,396)</u>	<u>(6,950,831)</u>
TOTAL SHAREHOLDER DEFICIT	(8,908,196)	(6,948,631)
TOTAL LIABILITIES/SHAREHOLDER DEFICIT	<u><u>7,398,689</u></u>	<u><u>13,841,924</u></u>

SOURCE: Company's financial records

EXHIBIT B-2
BEST BUY AUTOS OF BAINBRIDGE, INC.
STATEMENT OF INCOME

	Three Months ended Dec 16, 2011	Nine Months ended June 25, 2012
INTEREST/FEE INCOME	337,112	590,611
INTEREST EXPENSE	<u>303,123</u>	<u>303,742</u>
NET INTEREST MARGIN BEFORE PROVISION	33,989	286,869
PROVISION FOR CREDIT LOSSES	<u>574,678</u>	<u>1,117,368</u>
NET INTEREST MARGIN	(540,688)	(830,499)
INSURANCE COMMISSIONS	43,138	0
LATE FEES	22,567	50,648
OTHER INCOME	2,041	1,499
RETAIL SALES	596,682	1,578,024
COST OF SALES	<u>(416,286)</u>	<u>(1,098,830)</u>
GROSS MARGIN ON RETAIL SALES	<u>180,396</u>	<u>479,194</u>
NET REVENUES	(292,546)	(299,158)
<u>OPERATING EXPENSES</u>		
PERSONNEL COST	169,954	423,620
FACILITIES COST	31,604	86,136
GENERAL & ADMIN COST	40,819	125,036
ALL OTHER COST	<u>334,044</u>	<u>764,131</u>
TOTAL OPERATING EXPENSES	576,419	1,398,923
NET OPERATING PROFIT (LOSS)	(868,966)	(1,698,081)
(LOSS)GAIN ON SALE OF FIXED ASSETS	<u>(263,380.00)</u>	<u>(261,484)</u>
NET INCOME (LOSS) BEFORE TAX	(1,132,346)	(1,959,565)
INCOME TAX EXPENSE	<u>-</u>	<u>-</u>
NET PROFIT (LOSS)	<u><u>(1,132,346)</u></u>	<u><u>(1,959,565)</u></u>

SOURCE: Company's financial records

EXHIBIT B-3
BEST BUY AUTOS OF BAINBRIDGE, INC.
Statement of Cash Flows

For the Three Months Ended
12/16/2011

For the Nine Months Ended
6/25/2012

	For the Three Months Ended 12/16/2011	For the Nine Months Ended 6/25/2012
Cash flows from operating activities		
Net income	\$ (1,132,346)	\$ (1,959,565)
Adjustments to reconcile net income to net cash provided by operating activities:		
Provision for credit losses	574,678	1,117,368
Depreciation	9,066.00	17,541
Change in assets and liabilities:		
Other receivables	2,467	1,828
Inventory	(69,378)	(508)
Other assets	(7,702)	(13,350)
Accounts payable and other accrued liabilities	(237,942)	(489,811)
Due from affiliates	(3,081,580)	(3,762,721)
Loss (Gain) on the sale of property and equipment	263,380	261,484
Net cash used in operating activities	(3,679,356)	(4,827,734)
Cash flows from investing activities		
Net investment in finance receivables	5,278,176	5,330,205
Purchase of property and equipment	-	-
Proceeds from sale of property and equipment	-	10,064
Net cash provided by investing activities	5,278,176	5,340,269
Cash flows from financing activities		
Net proceeds (repayments) on:		
Borrowing	(62,658)	(231,138)
Net cash provided by financing activities	(62,658)	(231,138)
Net change in cash and cash equivalents	1,536,163	281,397
Cash and cash equivalents, beginning of period	28,709	28,709
Cash and cash equivalents, end of period	\$ 1,564,872	\$ 310,106

SOURCE: Company's financial records

EXHIBIT B-4
BEST BUY AUTOS OF BAINBRIDGE, INC.
Statement of Changes in Shareholders' Equity (Deficit)

	Total Shareholders' Deficit
Balance at September 25, 2010	\$ (2,804,966)
<u>Net loss for Fiscal year ended 9/25/2011</u>	<u>(4,143,664)</u>
Balance at September 25, 2011	(6,948,631)
<u>Net loss for Nine Months ended 6/25/2012</u>	<u>(1,959,565)</u>
<u>Balance at June 25, 2012</u>	<u>(8,908,196)</u>

SOURCE: Company's financial records

EXHIBIT C

Description of Operations for Best Buy Autos of Bainbridge Inc.

The Money Tree of Georgia Inc. owns 100% of the common stock of Best Buy Auto of Bainbridge Inc.

Most of the assets of Best Buy Auto of Bainbridge Inc. were sold to a 3rd party, thus the company will have no operations going forward.

Prepared by:

Steven P. Morrison

Chief Financial Officer

Exhibit A to Form B26

The following statement of value, supporting calculations and conclusions have been prepared as of June 25, 2012 for The Money Tree/Vanmart Inc. ("The Entity"), a wholly owned subsidiary of The Money Tree of Georgia Inc. ("The Debtor").

The Entity is no longer an operating company as of the date of this report. Its principal assets consist of intercompany and affiliate receivables and deferred tax assets.

Entity Value NONE

Value of the Estate's Interest in the Entity NONE

Nature of the Estate's Interest in the Entity The Debtor owns 100% of the Common Stock of The Money Tree/Vanmart, Inc.

Preparer

Basis for Valuation Liquidation Basis from historical book value

Date of Valuation 9/10/2012

Valuation method used Net Asset Value: Given that the Entity no longer operates, we have concluded that this method provides the most accurate basis for valuation.

Source of the Information Internally prepared financial statements provided by the Money Tree's accounting staff.

Supporting Calculations and Conclusions

	Book Value	Valuation	Valuation Comments
<u>Assets</u>			
Intercompany receivable from The Money Tree Inc.	681,549	-	The obligor is presently in Chapter 11 with substantial claims in excess of book value, therefore ultimate realization of this receivable is unlikely.
Deferred Tax Asset	118,000	-	Since the company no longer operates, realization of this asset is unlikely.
Total Assets	<u>799,549</u>	<u>-</u>	
<u>Liabilities and Equity</u>			
Payroll tax liability	(69)	-	
Equity/ Net Asset Value	<u>799,618</u>	<u>-</u>	
Total Liabilities and Equity	<u>799,549</u>	<u>-</u>	

EXHIBIT B-1
THE MONEY TREE/VANMART, INC.
BALANCE SHEET

	As of June 25, 2012	As of September 25, 2011
<u>ASSETS</u>		
CASH & EQUIVALENTS	-	302
OTHER RECEIVABLES	-	12,897
DUE FROM AFFILIATES	681,549	916,582
OTHER ASSETS	118,000	(20,608)
TOTAL ASSETS	799,549	909,173
<u>LIABILITIES & OWNERS EQUITY</u>		
ACCOUNTS PAYABLE & ACCRUED LIABILITIES	(69)	109,844
TOTAL LIABILITIES	(69)	109,844
<u>SHAREHOLDER DEFICIT</u>		
CAPITAL STOCK	300,000	300,000
RETAINED EARNINGS	499,618	499,330
TOTAL SHAREHOLDER EQUITY	799,618	799,330
TOTAL LIABILITIES/SHAREHOLDER EQUITY	799,549	909,173

SOURCE: Company's financial records

**EXHIBIT B-2
THE MONEY TREE/VANMART, INC.
STATEMENT OF INCOME**

	For the Three Months Ended December 16, 2011	For the Nine Months Ended June 25, 2012
INSURANCE COMMISSIONS	69,505	69,505
NET REVENUES	69,505	69,505
<u>OPERATING EXPENSES</u>		
PERSONNEL COST	8,171	8,914
FACILITIES COST	-	-
GENERAL & ADMIN COST	58	97
ALL OTHER COST	<u>60,000</u>	<u>60,205</u>
TOTAL OPERATING EXPENSES	68,229	69,216
NET OPERATING PROFIT (LOSS)	1,276	289
(LOSS)GAIN ON SALE OF FIXED ASSETS	-	-
NET INCOME (LOSS) BEFORE TAX	1,276	289
INCOME TAX BENEFIT	-	-
NET PROFIT	<u><u>1,276</u></u>	<u><u>289</u></u>

SOURCE: Company's financial records

EXHIBIT B-3
 THE MONEY TREE/VANMART, INC.
 Statement of Cash Flows

For the Nine Months Ended
 6/25/2012

For the Three Months Ended
 12/16/2011

Cash flows from operating activities			
Net income	\$	(421)	\$ 1,276
Adjustments to reconcile net income to net cash provided by operating activities:			
Provision for credit losses		-	-
Depreciation		-	-
Change in assets and liabilities:			
Other receivables		248,640	-
Other assets		(138,608)	103,617
Accounts payable and other accrued liabilities		(109,913)	(102,365)
Net cash provided by (used in) operating activities		(302)	2,528
Cash flows from investing activities			
Purchase of property and equipment		-	-
Proceeds from sale of property and equipment		-	-
Net cash used in investing activities		-	-
Cash flows from financing activities			
Net proceeds (repayments) on:			
Borrowing		-	-
Net cash provided by financing activities		-	-
Net change in cash and cash equivalents		(302)	2,528
Cash and cash equivalents, beginning of period		302	302
Cash and cash equivalents, end of period		\$ -	\$ 2,830

SOURCE: Company's financial records

EXHIBIT B-4
THE MONEY TREE/VANMART, INC.
Statement of Shareholders Equity

	Total Shareholders' Equity
Balance at September 25, 2010	\$ 797,243
Net profit for Fiscal year ended 9/25/2011	2,087
Balance at September 25, 2011	799,330
Net profit for Nine Months ended 6/25/2012	289
Balance at June 25, 2012	799,619

SOURCE: Company's financial records

EXHIBIT C

Description of Operations for The Money Tree/Vanmart, Inc.

The Money Tree of Georgia Inc. owns 100% of the common stock of Money Tree/Vanmart, Inc.

The company previously operated as an insurance agent for an unaffiliated insurance carrier, but is inactive and thus has no operations.

Prepared by:

Steven P. Morrison

Chief Financial Officer

Exhibit A to Form B26

The following statement of value, supporting calculations and conclusions have been prepared as of June 25, 2012 for Buyers Choice Motor Company ("The Entity"), a wholly owned subsidiary of The Money Tree of Georgia Inc. ("The Debtor").

The Entity is no longer an operating company as of the date of this report. Its only asset consists of intercompany affiliate receivables.

Entity Value NONE

Value of the Estate's Interest in the Entity NONE

Nature of the Estate's Interest in the Entity The Debtor owns 100% of the Common Stock of The Money Tree/Vanmart, Inc.

Preparer

Basis for Valuation Liquidation Basis from historical book value

Date of Valuation 9/10/2012

Valuation method used Net Asset Value: Given that the Entity no longer operates, we have concluded that this method provides the most accurate basis for valuation.

Source of the Information Internally prepared financial statements provided by the Money Tree's accounting staff.

Supporting Calculations and Conclusions

	Book Value	Valuation	Valuation Comments
<u>Assets</u>			
Cash	41	41	
Deferred Tax Asset	36,000	-	Since the company no longer operates, realization of this asset is unlikely.
Total Assets	<u>36,041</u>	<u>41</u>	
<u>Liabilities and Equity</u>			
Intercompany payable to The Money Tree of Georgia Inc.	2,451,606	-	Since the company no longer operates and has no assets, it is unable to repay this obligation.
Equity/ Net Asset Value	<u>(2,415,565)</u>	<u>41</u>	
Total Liabilities and Equity	<u>36,041</u>	<u>41</u>	

**EXHIBIT B-1
BUYERS CHOICE MOTOR COMPANY
BALANCE SHEET**

AS OF JUNE 25, 2012

AS OF SEPTEMBER 25, 2011

ASSETS

CASH & EQUIVALENTS	42	5,443
FINANCE RECEIVABLES, NET	-	34,287
OTHER ASSETS	36,000	36,600
TOTAL ASSETS	36,042	76,330

LIABILITIES & OWNERS EQUITY

DUE TO AFFILIATES	2,451,607	2,496,682
AP & ACCRUED LIABILITIES	-	2,249
TOTAL LIABILITIES		2,249
<u>SHAREHOLDER DEFICIT</u>		
CAPITAL STOCK	500	500
ACCUM DEFICIT	(2,416,065)	(2,423,100)
TOTAL SHAREHOLDER DEFICIT	(2,415,565)	(2,422,600)
TOTAL LIABILITIES/SHAREHOLDER DEFICIT	36,042	76,330

SOURCE: Company's financial records

**EXHIBIT B-2
BUYERS CHOICE MOTOR COMPANY
STATEMENT OF INCOME**

	FOR THE NINE MONTHS ENDED JUNE 25, 2012	FOR THE THREE MONTHS ENDED DECEMBER 16, 2011
INTEREST/FEE INCOME	15	15
INTEREST EXPENSE	-	-
NET INTEREST MARGIN BEFORE PROVISION	15	15
PROVISION FOR CREDIT LOSSES	(7,731)	(7,731)
NET INTEREST MARGIN	7,746	7,746
LATE FEES	-	-
OTHER INCOME	(453)	(453)
NET REVENUES	7,293	7,293
<u>OPERATING EXPENSES</u>		
GENERAL & ADMIN COST	91	67
ALL OTHER COST	167	167
TOTAL OPERATING EXPENSES	258	234
NET OPERATING PROFIT (LOSS)	7,035	7,059
(LOSS)GAIN ON SALE OF FIXED ASSETS	-	-
NET INCOME (LOSS) BEFORE TAX	7,035	7,059
INCOME TAX EXPENSE	-	-
NET PROFIT (LOSS)	7,035	7,059

SOURCE: Company's financial records

EXHIBIT B-3
BUYERS CHOICE MOTOR COMPANY
Statement of Cash Flows

For the Nine Months Ended
6/25/2011

For the Three Months Ended
12/16/2011

	For the Nine Months Ended 6/25/2011	For the Three Months Ended 12/16/2011
Cash flows from operating activities		
Net income	\$ 7,035	\$ 7,059
Adjustments to reconcile net income to net cash provided by operating activities:		
Provision for credit losses	(7,731)	(7,731)
Depreciation	-	-
Change in assets and liabilities:		
Other receivables	-	-
Inventory	-	-
Other assets	600	600
Accounts payable and other accrued liabilities	(47,323)	(47,324)
Net cash used in operating activities	(47,419)	(47,396)
Cash flows from investing activities		
Net investment in finance receivables	42,018	42,018
Purchase of property and equipment	-	-
Proceeds from sale of property and equipment	-	-
Net cash provided by investing activities	42,018	42,018
Cash flows from financing activities		
Net proceeds (repayments) on:		
Borrowing	-	-
Net cash provided by financing activities	-	-
Net change in cash and cash equivalents	(5,401)	(5,378)
Cash and cash equivalents, beginning of period	5,443	5,443
Cash and cash equivalents, end of period	\$ 42	\$ 65

SOURCE: Company's financial records

EXHIBIT B-4
BUYERS CHOICE MOTOR COMPANY
Statement of Shareholders Equity (Deficit)

	Total Shareholders' Deficit
Balance at September 25, 2010	\$ (2,127,479)
<u>Net loss for Fiscal year ended 9/25/2011</u>	<u>(295,121)</u>
Balance at September 25, 2011	(2,422,600)
<u>Net profit for Nine Months ended 6/25/2012</u>	<u>7,035</u>
<u>Balance at June 25, 2012</u>	<u>(2,415,565)</u>

SOURCE: Company's financial records

EXHIBIT C

Description of Operations for Buyers Choice Motor Company

The Money Tree of Georgia Inc. owns 100% of the common stock of Buyers Choice Motor Company

The company previously operated as a used automobile dealer, but is inactive and thus has no operations.

Prepared by:

Steven P. Morrison

Chief Financial Officer

Exhibit A to Form B26

The following statement of value, supporting calculations and conclusions have been prepared as of June 25, 2012 for Buyers Choice Finance Company ("The Entity"), a wholly owned subsidiary of The Money Tree of Georgia Inc. ("The Debtor").

The Entity is no longer an operating company as of the date of this report. Its only asset consists of intercompany affiliate receivables.

Entity Value NONE

Value of the Estate's Interest in the Entity NONE

Nature of the Estate's Interest in the Entity The Debtor owns 100% of the Common Stock of The Money Tree/Vanmart, Inc.

Preparer

Basis for Valuation Liquidation Basis from historical book value

Date of Valuation 9/10/2012

Valuation method used Net Asset Value: Given that the Entity no longer operates, we have concluded that this method provides the most accurate basis for valuation.

Source of the Information Internally prepared financial statements provided by the Money Tree's accounting staff.

Supporting Calculations and Conclusions

	Book Value	Valuation	Valuation Comments
<u>Assets</u>			
Intercompany receivable from The Money Tree of Georgia Inc.	50,188	-	The obligor is presently in Chapter 11 with substantial claims in excess of book value, therefore ultimate realization of this receivable is unlikely.
Total Assets	<u>-</u>	<u>-</u>	
<u>Liabilities and Equity</u>			
Equity/ Net Asset Value	<u>50,188</u>	-	Given that the only asset of the entity is an intercompany receivable from the Debtor, the Debtor has no value in its equity interest.
Total Liabilities and Equity	<u>50,188</u>	<u>-</u>	

**EXHIBIT B-1
BUYERS CHOICE FINANCE COMPANY
BALANCE SHEET**

	AS OF JUNE 25, 2012	AS OF SEPTEMBER 25, 2011
<u>ASSETS</u>		
CASH & EQUIVALENTS	-	-
FINANCE RECEIVABLES, NET	-	-
DUE FROM AFFILIATES	50,188	50,188
TOTAL ASSETS	50,188	50,188
<u>LIABILITIES & OWNERS EQUITY</u>		
AP & ACCRUED LIABILITIES	-	-
TOTAL LIABILITIES	-	-
<u>SHAREHOLDER DEFICIT</u>		
CAPITAL STOCK	500	500
RETAINED EARNINGS	49,688	49,688
TOTAL SHAREHOLDER DEFICIT	50,188	50,188
TOTAL LIABILITIES/SHAREHOLDER DEFICIT	50,188	50,188

SOURCE: Company's financial records

**EXHIBIT B-2
BUYERS CHOICE FINANCE COMPANY
STATEMENT OF INCOME**

**FOR THE NINE MONTHS ENDED
JUNE 25, 2012**

**FOR THE YEAR ENDED
September 25, 2011**

NO INCOME OR EXPENSES DURING THE PERIODS

SOURCE: Company's financial records

EXHIBIT B-3
BUYERS CHOICE FINANCE COMPANY
Statement of Cash Flows

For the Nine Months Ended
6/25/2012

For the Three Months Ended
12/16/2011

NO CASH FLOWS DURING THE PERIODS

SOURCE: Company's financial records

EXHIBIT B-4
BUYERS CHOICE FINANCE COMPANY
Statement of Shareholders Equity

	Total Shareholders' Equity
Balance at September 25, 2010	\$ 50,188
Net profit for Fiscal year ended 9/25/2011	-
Balance at September 25, 2011	50,188
Net profit for Nine Months ended 6/25/2012	-
Balance at June 25, 2012	50,188

SOURCE: Company's financial records.

EXHIBIT C

Description of Operations for Buyers Choice Finance Company

The Money Tree of Georgia Inc. owns 100% of the common stock of Buyers Choice Finance Company

The company previously operated as a servicer of automobile loans, but is inactive and thus has no operations.

Prepared by:

Steven P. Morrison

Chief Financial Officer

Exhibit A to Form B26

The following statement of value, supporting calculations and conclusions have been prepared as of June 25, 2012 for Money To Lend Inc. ("The Entity"), a wholly owned subsidiary of The Money Tree of Georgia Inc. ("The Debtor").

The Entity is no longer an operating company as of the date of this report. Its only asset consists of intercompany affiliate receivables.

Entity Value NONE

Value of the Estate's Interest in the Entity NONE

Nature of the Estate's Interest in the Entity The Debtor owns 100% of the Common Stock of The Money Tree/Vanmart, Inc.

Preparer

Basis for Valuation Liquidation Basis from historical book value

Date of Valuation 9/10/2012

Valuation method used Net Asset Value: Given that the Entity no longer operates, we have concluded that this method provides the most accurate basis for valuation.

Source of the Information Internally prepared financial statements provided by the Money Tree's accounting staff.

Supporting Calculations and Conclusions

Book Value	Valuation	Valuation Comments
<u>Assets</u>		
Intercompany receivable from The Money Tree of Georgia Inc.	1,546,850	- The obligor is presently in Chapter 11 with substantial claims in excess of book value, therefore ultimate realization of this receivable is unlikely.
Total Assets	<u>1,546,850</u>	<u>-</u>
<u>Liabilities and Equity</u>		
Equity/ Net Asset Value	<u>1,546,850</u>	- Given that the only asset of the entity is an intercompany receivable from the Debtor, the Debtor has no value in its equity interest.
Total Liabilities and Equity	<u>1,546,850</u>	<u>-</u>

**EXHIBIT B-1
MONEY TO LEND, INC.
BALANCE SHEET**

AS OF JUNE 25, 2012

AS OF SEPTEMBER 25, 2011

ASSETS

CASH & EQUIVALENTS	-	-
FINANCE RECEIVABLES, NET	-	-
DUE FROM AFFILIATES	1,546,850	1,546,850
TOTAL ASSETS	1,546,850	1,546,850

LIABILITIES & OWNERS EQUITY

AP & ACCRUED LIABILITIES	-	-
TOTAL LIABILITIES	-	-
<u>SHAREHOLDER DEFICIT</u>		
CAPITAL STOCK	500	500
RETAINED EARNINGS	1,546,350	1,546,350
TOTAL SHAREHOLDER DEFICIT	1,546,850	1,546,850
TOTAL LIABILITIES/SHAREHOLDER DEFICIT	1,546,850	1,546,850

SOURCE: Company's financial records

**EXHIBIT B-2
MONEY TO LEND, INC.
STATEMENT OF INCOME**

**FOR THE THREE MONTHS ENDED
DECEMBER 16, 2011**

**FOR THE NINE MONTHS ENDED
June 25, 2012**

NO INCOME OR EXPENSES DURING THE PERIODS

SOURCE: Company's financial records

EXHIBIT B-3
MONEY TO LEND, INC.
Statement of Cash Flows

For the Nine Months Ended
6/25/2012

For the Three Months Ended
12/16/2011

NO CASH FLOWS DURING THE PERIODS

SOURCE: Company's financial records

EXHIBIT B-4
MONEY TO LEND, INC.
Statement of Shareholders Equity

	Total Shareholders' Equity
Balance at September 25, 2010	\$ 1,546,850
Net profit for Fiscal year ended 9/25/2011	-
Balance at September 25, 2011	1,546,850
Net profit for Nine Months ended 6/25/2012	-
Balance at June 25, 2012	1,546,850

SOURCE: Company's financial records

EXHIBIT C

Description of Operations for Money To Lend, Inc.

The Money Tree of Georgia Inc. owns 100% of the common stock of Money To Lend, Inc.

The company previously operated as a servicer of automobile loans, but is inactive and thus has no operations.

Prepared by:

Steven P. Morrison

Chief Financial Officer