

INFORMATION & DISCLOSURE STATEMENT

Rule 15c2-11 Sections

(a)(5)(i) through (a)(5)(xiii) and Section (a)(5)(xvi)



**RoboServer Systems Corp.
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120**

INFORMATION AND DISCLOSURE STATEMENT

The information contained in this report is in draft format and has not been filed with, nor reviewed by, nor approved by the Securities and Exchange Commission, the National Association of Securities Dealers, or any other regulatory body.

i. the exact name of the issuer and its predecessor (if any)

RoboServer Systems Corp. Predecessor name is EquityThunder, Inc.

Other than those listed above, the corporation has used no other names in the past five years.

ii. the address of its principal executive offices;

Corporate Offices:

3440 E. Russell Road
Suite 217
Las Vegas, NV 89120
Phone (866) 893-0229
Fax (702) 214-4221
www.RoboServerCorp.com

Engineering Offices:

1902 Wright Place
Second Floor
Carlsbad, CA 92008

Investor Relations Contact:

Delmar Janovec, President
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120
Phone (866) 893-0229
investors@roboservercorp.com

iii. the state and date of incorporation, if it is a corporation;

RoboServer Systems Corp. is a Delaware corporation that was incorporated on October 4, 2000.

iv. the exact title and class of each class of securities outstanding;

RoboServer Systems Corp. VOTING COMMON STOCK

CUSIP - 77106R 10 1

Trading symbol - RBSY

RoboServer Systems Corp. SUPERVOTING PREFERRED STOCK

CUSIP – None

Trading symbol – None

v. the par or stated value of the security;

Voting Common Stock Par Value - \$0.001 per share

Supervoting Preferred Stock Par Value - \$0.001 per share

vi. the number of shares or total amount of the securities outstanding and a list of securities offerings in the past two years;

Year and Quarter Ended December 31, 2004

VOTING COMMON STOCK

53,226,523 shares issued

500,000,000 shares authorized

5,026,521 shares freely tradable

16 shareholders

PREFERRED STOCK

6,500,000 shares issued

15,000,000 shares authorized

0 shares freely tradable

1 shareholder

Quarter Ended September 30, 2004

VOTING COMMON STOCK

53,226,523 shares issued

500,000,000 shares authorized

5,026,521 shares freely tradable

16 shareholders

PREFERRED STOCK

6,500,000 shares issued

15,000,000 shares authorized

0 shares freely tradable

1 shareholder

RECENT OFFERINGS

RoboServer Systems' only offering within the last two years was a Regulation D 504 private placement offering opened on or about August 26, 2004 for up to 100,000,000 shares at an offering price of \$0.01 per share; the offering was filed with the State of Pennsylvania on or about August 29, 2004.

SECURITIES OR OPTIONS ISSUED FOR SERVICES

Voting Common Stock - Year Ended December 31, 2004

| | |
|-----------------------------|--|
| Issued To: | J. Randall Hicks |
| # of Shares: | 50,000,000 |
| Pre or Post Reverse Split: | Pre-reverse split |
| Adjusted for Reverse Split: | 250,000 |
| Description of Securities: | Common Stock |
| Trading Status: | Restricted |
| Services Provided: | Compensation as executive officer (formerly) |
| # of Options: | 0 |

| | |
|-----------------------------|-----------------------------------|
| Issued To: | Delmar Janovec |
| # of Shares: | 5,000,000 |
| Pre or Post Reverse Split: | Post-reverse split |
| Adjusted for Reverse Split: | n/a |
| Description of Securities: | Common Stock |
| Trading Status: | Restricted |
| Services Provided: | Compensation as executive officer |
| # of Options: | 3,500,000 |

| | |
|-----------------------------|-----------------------------------|
| Issued To: | Rod Clawson |
| # of Shares: | 4,500,000 |
| Pre or Post Reverse Split: | Post-reverse split |
| Adjusted for Reverse Split: | n/a |
| Description of Securities: | Common Stock |
| Trading Status: | Restricted |
| Services Provided: | Compensation as executive officer |
| # of Options: | 3,500,000 |

| | |
|-----------------------------|------------------------|
| Issued To: | J. Randall Hicks |
| # of Shares: | 2,250,000 |
| Pre or Post Reverse Split: | Post-reverse split |
| Adjusted for Reverse Split: | n/a |
| Description of Securities: | Common Stock |
| Trading Status: | Restricted |
| Services Provided: | Director of subsidiary |
| # of Options: | 3,500,000 |

| | |
|-----------------------------|-----------------------------------|
| Issued To: | Brent Crouch |
| # of Shares: | 4,000,000 |
| Pre or Post Reverse Split: | Post-reverse split |
| Adjusted for Reverse Split: | n/a |
| Description of Securities: | Common Stock |
| Trading Status: | Restricted |
| Services Provided: | Compensation as executive officer |
| # of Options: | 3,500,000 |

Issued To: Lisa Scobel
of Shares: 2,000,000
Pre or Post Reverse Split: Post-reverse split
Adjusted for Reverse Split: n/a
Description of Securities: Common Stock
Trading Status: Restricted
Services Provided: Marketing services
of Options: 2,000,000

Issued To: Curtis Chambers
of Shares: 5,000,000
Pre or Post Reverse Split: Post-reverse split
Adjusted for Reverse Split: n/a
Description of Securities: Common Stock
Trading Status: Restricted
Services Provided: Engineering & development services
of Options: 3,500,000

Issued To: Janine Brannick
of Shares: 200,000
Pre or Post Reverse Split: Post-reverse split
Adjusted for Reverse Split: n/a
Description of Securities: Common Stock
Trading Status: Restricted
Services Provided: Public relations and administration
of Options: 0

Voting Common Stock - Year Ended December 31, 2003

None.

Supervoting Preferred Stock - Year Ended December 31, 2004

None.

Supervoting Preferred Stock - Year Ended December 31, 2003

None.

vii. the name and address of the transfer agent.

Holladay Stock Transfer
2939 North 67th Pl.
Scottsdale, AZ 85251
Phone (480) 481-3940

Holladay Stock Transfer is registered with the Securities and Exchange Commission under the Act of 1934.

viii. the nature of the issuer's business

A. Business Development

The Company's predecessor, EquityThunder, Inc., was incorporated on October 4, 2000. EquityThunder was a technology company that provided Internet-based communications solutions via the development of web-based communications software. For the next few years, the Company maintained modest operations.

In early 2004, the Company began entry into the self-serve technologies business, and authorized a name change on January 15, 2004 to RoboServer Systems. On June 22, 2004, the Company completed its name change with the State of Delaware to RoboServer Systems Corp. On August 26, 2004, the Company entered into an agreement whereby it acquired 100% of the shares of Self-Serve Technologies, Inc. from AmeriResource Technologies. Self-Serve Technologies is a developer of point-of-sale and self-serve technologies. Self-Server Technologies was acquired by AmeriResource in 2004 and was then incorporated as Self-Serve Technologies, Inc. in the state of Nevada. RoboServer now maintains Self-Serve Technologies, Inc. as a wholly-owned subsidiary.

1. the form of the organization of the issuer

RoboServer Systems Corp. is a Delaware corporation

2. the year the issuer (or any predecessor) was organized;

RoboServer Systems Corp. was originally incorporated as EquityThunder, Inc. on October 4, 2000.

3. the issuer's fiscal year end date;

December 31

4. whether the issuer (and/or any predecessor) has been in bankruptcy, receivership, or any similar proceeding;

No, none of the above

5. any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business;

As described above, RoboServer Systems Corp. acquired 100% of the shares of Self-Serve Technologies, Inc. on August 26, 2004. *However, the Company did not consider this acquisition outside the ordinary course of business.*

6. any default of the terms of any note, loan, lease, or other indebtedness or financing arrangement requiring the issuer to make payments;

None

7. any change of control;

| <u>Date</u> | <u>Description</u> |
|-------------------------|--|
| January 19, 2004 | J. Randall Hicks obtained more than 51% control of the corporation. J. Randall Hicks at that time became the Company's President, Director, and Secretary. |
| August 26, 2004 | AmeriResource Technologies, Inc. obtained more than 51% control of the corporation. J. Randall Hicks resigned as the Company's President, Director, and Secretary. J. Randall Hicks was then appointed to the Board of Directors of the Company's wholly-owned subsidiary, Self-Serve Technologies, Inc. Delmar Janovec was appointed as the Company's President, Director, and Secretary. |

8. any increase in 10% or more of the same class of outstanding equity securities;

| <u>Date</u> | <u>Description</u> |
|---------------------------|--|
| August 15, 2001 | The Common stock issued increased by more than 10% via the issuance of 712,583 shares of Common stock. |
| September 21, 2001 | The Common stock issued increased by more than 10% via the issuance of 18,100,000 shares of Common stock. |
| January 19, 2004 | The Common stock issued increased by more than 10% via the issuance of 50,000,000 shares of Common stock. |
| August 26, 2004 | The Common stock issued increased by more than 10% via the issuance of 25,000,000 shares of Common stock. |
| August 26, 2004 | The Preferred stock issued increased by more than 10%, as the first issuance of Preferred stock, via the issuance of 6,500,000 shares of Common stock. |
| August 27, 2004 | The Common stock issued increased by more than 10% via the issuance of 22,950,000 shares of Common stock. |
| August 30, 2004 | The Common stock issued increased by more than 10% via the issuance of 5,000,000 shares of Common stock. |

9. describe any past, pending or anticipated stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization;

The issuer completed a 200:1 reverse stock split on June 21, 2004. The reverse stock split was approved by directors and shareholders, and was completed by amendment to the company's Certificate of Incorporation in the State of Delaware on June 22, 2004.

As described above, RoboServer Systems Corp. acquired 100% of the shares of Self-Serve Technologies, Inc. on August 26, 2004. However, the Company did not consider this acquisition outside the ordinary course of business.

10. any delisting of the issuer's securities by any securities exchange or NASDAQ

None.

11. any current, past, pending or threatened legal proceedings or administrative actions either by or against the issuer that could have a material effect on the issuer's business, financial condition, or operations. State the names of the principal parties, the nature and current status of the matters, and the amounts involved.

None.

B. Business Of The Issuer

RoboServer Systems Corp. is a developer to provide self-serve and point-of-sale (POS) technologies to the fast food and restaurant industries worldwide. Our self-serve systems are designed to work like ATM machines and self-checkout stands, allowing fast food customers to quickly and easily place orders, pay, and go.

Designed for fast food restaurants that want to cut labor costs while increasing order efficiency and customer satisfaction, the RoboServer Self-Serve System can be installed at any fast food restaurant around the world. Could you imagine walking into your favorite fast food restaurant, hitting a few buttons on a RoboServer touch screen, and having your order handed to you in seconds? The RoboServer Self-Serve System allows customers just that--self-sufficiency, choice, and speed.

With leading innovation and technology systems, RoboServer can drastically reduce labor costs and increase restaurant efficiency, while concurrently providing a quick, easy, and enjoyable customer experience.



1. the issuer's primary and secondary SIC Codes;

Primary – 3575, Secondary 3577

2. if the issuer has never conducted operations, is in the development stage or is currently conducting operations;

The issuer is currently conducting operations.

3. state the names of any parent, subsidiary, or affiliate of the issuer, and describe its business purpose, its method of operation, its ownership, and whether it is included in the financial statements attached to this disclosure document.

RoboServer Systems Corp. is a subsidiary of AmeriResource Technologies, Inc. AmeriResource Technologies is not included in the financial statements attached to this disclosure document. AmeriResource Technologies seeks viable business entities that are compatible to its overall strategic plans, are interested in going public for an exit strategy for their employees, and/or just becoming an operating subsidiary of a public company. AmeriResource Technologies holds 25,000,000 shares of VOTING COMMON STOCK and 6,500,000 shares of SUPERVOTING PREFERRED STOCK of RoboServer Systems Corp.

4. the effect of existing or probable governmental regulations on the business

n/a

5. an estimate of the amount spent during each of the last two fiscal years on research and development activities, and if applicable, the extent to which the cost of such activities are borne directly by customers;

n/a

6. costs and effects of compliance with environmental laws (federal, state, and local);

n/a

7. total number of employees and number of full time employees.

The total number of employees is nine, and the Company has two employees that it considers “full time official employees.” However the Company has seven additional employees under independent consulting contracts that are either full time, near full time, or part time.

C. Investment Policies

1. Investments in real estate or interests in real estate.

n/a

2. Investments in real estate mortgages.

n/a

3. Securities of or interests in persons primarily engaged in real estate activities.

n/a

ix. The nature of products or services offered.

1. principal products or services, and their markets;

Self-Serve System

Designed for fast food restaurants that want to cut labor costs while increasing order efficiency and customer satisfaction, the RoboServer Self-Serve System can be installed at any fast food restaurant around the world.

Ordering is as easy as hitting a few buttons on a RoboServer touch screen. The customer pays at the terminal, and the order is handed to the customer shortly. The RoboServer Self-Serve System allows customers self-sufficiency, choice and speed.

An innovative leader in the marketplace, RoboServer Systems can drastically reduce labor costs and increase restaurant efficiency, while concurrently providing a quick, easy and enjoyable customer experience.

The RoboServer Self-Serve System looks and works like an ATM machine or grocery store self-checkout stand, but it is designed specifically for the fast food industry.



Feature List:

- Friendly user interface to reduce time taken by a customer to place an order
- Higher order accuracy by eliminating cashier mistakes, especially for drive through
- Ability to accept both credit cards and cash
- Manager tool that allows manager to configure the application to the restaurant's needs
- Reporting tool that allows manager to run customized reports about sales, inventory, etc.
- Custom discounts can be entered into the system to allow for discount tracking and coupon scanning
- Ability to modify items using manager-configured modifiers

Ideal For:

Ideal for fast food and quick serve restaurants around the world. For add-on installations, it can be customized to match any menu and integrated into most any restaurant information system. For new installations, it is integrated with RoboServer's Point of Sale System.

Why Should Fast Food Corporations Use RoboServer Systems?

■ Corporations & Restaurants:

- Drastic labor savings
- Increased order flow & efficiency
- Increased customer satisfaction
- Increased capacity
- Quick return on investment

■ Customers:

- Drastic time savings with wait times cut by as much as 33%
- Customers enjoy self-sufficiency
- Increased customer satisfaction
- Less time waiting in line

Point of Sale System

The RoboServer POS system is ideal for full-service restaurants and keeps track of orders, open tables, printing orders, etc. This product is designed for full-service restaurants and other businesses. RoboServer provides multiple display stations with a central unit that functions as the system server.



POS System

■ Feature List:

- Simple user interface to reduce server time per station
- Multiple item printers to increase speed of food delivery to customers
- Custom discounts can be entered into the system to allow for discount tracking
- Ability to modify items using manager-configured modifiers
- Manager tool that allows manager to configure the application to the restaurant's needs
- Reporting tool that allows manager to run customized reports about sales, inventory, etc.
- Split bill functionality to help customers who need separate checks

■ Ideal For:

Ideal for full service restaurants around the world. Any menu can be integrated, and unlike its major competitors, it can be customized with almost any feature imaginable.

2. distribution methods of the products or services;

The company markets and sells its solutions directly to the customer. Additionally, the Company launched a Sales Distributor Program so that third parties can market, sell, and install RoboServer's solutions.

3. status of any publicly announced new product or service;

The Company unveiled its Self-Serve Machine on January 10, 2005.

4. competitive business conditions, the issuer's competitive position in the industry, and methods of competition;

The Company faces competition from various sources. There are many other companies that offer solutions that are the same or similar to those that the Company offers. Many competitors are more experienced, better funded, and have higher brand-recognition than the Company, among numerous other advantages. Additionally, there is expectation other competitors will undoubtedly enter the market.

5. sources and availability of raw materials and the names of principal suppliers;

Raw materials, computer hardware, and system components are readily available from a number of leading component manufacturers. The Company's key suppliers are Dell Computer, Semtek, Kiosk Information Systems (KIS), and many leading computer and point-of-sale hardware manufacturers.

6. dependence on one or a few major customers;

The Company anticipates, as it grows, that it will generate business from a number of customers, and that it will not rely on one or a few major customers. The restaurant industry, the Company's target market, is extremely fragmented and would potentially supply the Company with a broad customer base.

7. patents, trademarks, licenses, franchises, concessions, royalty agreements, or labor contracts, including their duration;

The Company owns no patented intellectual property. The Company has self-copyrighted, through simple copyright declaration, all of its proprietary software code.

8. the need for government approval of principal products or services. Discuss the status of any requested government approvals.

n/a

x. The nature and extent of the issuer's facilities.

RoboServer maintains its Corporate Headquarters at:

3440 E. Russell Road
Suite 217
Las Vegas, NV 89120
Lease Terms: Three year lease began August 2004, 30-day notice to cancel

The Company maintains its engineering offices at:
1902 Wright Place
Second Floor
Carlsbad, CA 92008
Lease Terms: Month-to-month lease began June 2004

Both facilities are leased by the Company, *as the Company owns no real estate*. Both facilities are high-grade commercial office space with office, shared kitchen, shared restrooms, shared reception areas, and adequate parking facilities.

1. n/a
2. n/a
3. n/a
4. n/a
5. n/a
6. n/a
7. n/a

xi. The name of the chief executive officer, members of the board of directors, as well as counsel, accountant, and public relations consultant.

a. Executive Officers

| <u>Name</u> | <u>Position</u> | <u>Other Affiliations</u> | <u>Common Shares</u> |
|----------------|--------------------------|--|----------------------|
| Delmar Janovec | President, Chairman, CEO | AmeriResource Technologies, Inc. and Net2Auction, Inc. | 5,000,000 |
| Rod Clawson | Director, Treasurer | AmeriResource Technologies, Inc. and Net2Auction, Inc. | 4,500,000 |
| Brent Crouch | Director, CFO | Net2Auction, Inc. | 4,000,000 |

***Employment history and address of each Officer/Director is attached in Exhibit A*

b. Directors

Please refer to the chart in section “a” above.

c. General Partners;

n/a

d. Promoters;

n/a

e. Control Persons;

n/a , see 5% holders below and Officers/Directors above

List of shareholders holding more than 5% of any class

AmeriResource Technologies, Inc. holds 25,000,000 shares, or approximately 47%, of Common stock outstanding

Curtis Chambers holds 5,000,000 shares, or approximately 9%, of Common stock outstanding.

Munich Capital Group, LLC holds 5,000,000 shares, or approximately 9%, of Common stock outstanding.

AmeriResource Technologies, Inc. holds 6,500,000 shares, or 100%, of Preferred stock outstanding

f. Counsel;

Michael Spadaccini, Esq.
12531 El Camino Real
Unit A
San Diego, CA 92130
Ph. (858) 350-5183
info@learnaboutlaw.com
0 shares held

The Woltjen Law Firm
4144 North Central Expressway
Suite 410
Dallas, TX 75204
0 shares held

*Please see **Exhibit B** for Opinion by Counsel*

g. Accountant or Auditor;

Accountant
Clyde Bailey, CPA
10924 Vance Jackson
Suite 404
San Antonio, TX 78230
Ph. (210) 699-1287
0 shares held

Accountant
Conrad Nagel, CPA
6451-C El Camino Real
Carlsbad, CA 92009
(760) 918-1860
0 shares held

h. Public Relations Consultant.

Janine Brannick
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120
Ph. (866) 893-0229
investors@roboservercorp.com
200,000 common shares held

i. Any other advisor(s) that assisted, advised, prepared or provided information with respect to this disclosure documentation.

n/a

1. None of the parties above have been subject to a conviction in a criminal proceeding in the last five years or named as a defendant in a pending criminal proceeding;

2. None

3. None

4. None

xii. The issuer's most recent balance sheet and profit and loss and retained earnings statements

Please see Exhibit C

xiii. Similar financial information for such part of the two preceding fiscal years as the issuer or its predecessor has been in existence.

Please see Exhibit C

xvi. Whether any quotation is being submitted or published directly or indirectly on behalf of the issuer, or any director, officer or any person, directly or indirectly the beneficial owner of more than 10 percent of the outstanding units or shares of any equity security of the issuer, or at the request of any promoter for the issuer, and, if so, the name of such person, and the basis for any exemption under the federal securities laws for any sales of such securities on behalf of such person.

None.

Exhibit A – Employment History of Officers/Directors

Delmar A. Janovec
President, Chairman, CEO
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120

Mr. Janovec has been President, CEO, and Director of AmeriResource Technologies, Inc. since July of 1994. He previously served as the President and majority owner of Tomahawk Construction Company, a general contractor, performing projects for a number of the top Fortune 500 Corporations, primarily in the automotive industry. Also, Mr. Janovec served as the President of Cottonwood Development, a real estate development company, which developed vacant land, residential homes, and co-owned and managed a number of apartment complexes. Mr. Janovec is a member of the Santee Sioux Tribe and has served on numerous Boards, primarily in the areas for the betterment of the American Indians. Mr. Janovec attended undergraduate studies at Kansas State University majoring in Wildlife Management.

Rodney J. Clawson
Director, Treasurer
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120

Mr. Clawson has been a Vice President and Director of AmeriResource Technologies, Inc. since 1995. Prior to joining AmeriResource, Mr. Clawson served as a Senior Sales and Marketing Manager for other engineering, geographic information, environmental, and industrial companies. Mr. Clawson's management history includes serving as Western Region Sales Manager for Analytical Surveys, Inc., the nation's largest and only public analytical mapping firm. Also, Regional Sales and Channel Manager for Space Imaging, LLC, and the first commercial satellite licensed for sub-meter mapping resolution for non-restricted government and public use. Mr. Clawson is a 1989 graduate of REGIS University in Denver, Colorado and holds a degree in Business Management with a minor in Marketing.

Brent E. Crouch
Director, CFO
3440 E. Russell Road
Suite 217
Las Vegas, NV 89120

Mr. Crouch has been an accountant for twenty years, emphasizing public company compliance. He began his career at Deloitte Haskins & Sells (currently Deloitte & Touche). He subsequently worked with other major international accounting firms, before opening his own practice. His clients include public companies in various industries including manufacturing, service providers, and finance.

Exhibit B – Opinion By Counsel

Michael Spadaccini
attorney at law

12531 El Camino Real, Unit A,
San Diego, CA 92130
858.350.5183 fax:619.374.2027
michael@learnaboutlaw.com

February 3, 2005

RoboServer Systems Corp.
3430 E. Russell Road
Suite 317
Las Vegas, NV 89120

To Whom It May Concern:

I serve as securities counsel to RoboServer Systems Corp. (the "Company"). I have been asked to opine whether any securities of the issuer may be sold pursuant to an exemption from registrations under Section 5 of the Securities Act of 1933 (the "Act").

The Company conducted an exempt offering of its securities pursuant to Rule 504 of Regulation D promulgated under the Act beginning on April 2, 2001 and ending on April 1, 2002 (the "Offering").

Shares sold under the Offering met all requirements for sale under Regulation D, and were sold solely to a limited number of investors in California and North Carolina. Furthermore, the Offering met all requirements for sales within the states of California and North Carolina. Shares were offered and sold to various shareholders (the "Shareholders") under the Offering beginning on April 2, 2001 and ending on April 1, 2002.

As of the date hereof, the Shareholders have held the Shares for a period in excess of two years as dictated by Rule 144 and Rule 144(k), and the Shareholder may rely on the safe harbor endowed by Rule 144. Specifically, according to the terms of Rule 144(k), shares sold in the Offering, which have been held by the Shareholders in excess of two years, are no longer subject to restrictions on resale.

In presenting the opinions and conclusions expressed in this letter, I have relied specifically and materially upon certain representations made by the Company, and its shareholders. Neither I nor my office represents the shareholders, and this opinion is in no way intended to either create such representation, or to constitute legal advice rendered for the benefit of, or on behalf of, the shareholders.

Caution is given to anyone referring to this opinion that opinion letters of counsel are not binding upon the Securities and Exchange Commission or the courts. To the extent persons relying on this letter may have knowledge of facts which are contrary to those upon which this opinion is based, then this opinion would not be applicable. This opinion may be withdrawn at any time if information is discovered which would cause me to change my opinion or if any state or federal agency or court takes an adverse position to the opinions or conclusions expressed herein.

Yours truly,



Michael Spadaccini

Exhibit C – Financial Statements

-Financial Principal's Letter Regarding Financial Statements

-2004 and 2003 Year-End Financial Statements and Accompanying Notes

Financial Principal's Letter Regarding Financial Statements

The financial information in this report is unaudited; and is based on present knowledge and belief and is believed to be correct and in accordance with generally accepted accounting principles.

The Issuer has duly caused this report to be signed on its behalf by the undersigned, duly authorized, on this 7th day of February, 2005.

/s/ Delmar Janovec

Delmar Janovec

President & Financial Principal

RoboServer Systems Corp.

Conrad Nagel
Certified Public Accountant
6451-C El Camino Real
Carlsbad, CA 92009

Tel No. (760) 918-1860 ext. 111

Fax (760) 918-1855

RoboServer Systems Corp.
Mr. Delmar Janovec, President
3440 E. Russell Road, Suite 217
Las Vegas, NV 89120

Dear Mr. Janovec,

I have compiled the accompanying consolidated balance sheets as of RoboServer Systems Corp., and its wholly-owned subsidiary (the "Company") as of December 31, 2004 and 2003, and the related consolidated statements of (loss) income, changes in stockholders' equity and cash flows for years then ended in accordance with Statements of Standards for Accounting and Review Services issue by the American Institute of Certified Public Accounts.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. I have not audited or reviewed the accompanying financial statements and accordingly, do not express an opinion or any other for of assurance on them.

These financial statements have been prepared in accordance with generally accepted accounting principles.

I have participated in the decision making process regarding certain financial transactions and am there not independent.

/s/ Conrad Nagel

Conrad Nagel
February 3 , 2005
Carlsbad, CA

ROBOSERVER SYSTEMS CORP.
(formerly Equity Thunder, Inc.)
CONSOLIDATED BALANCE SHEETS
(Unaudited)
DECEMBER 31, 2004 AND 2003

| | 2004 | 2003 |
|--|------------------|------------------|
| ASSETS | | |
| CURRENT ASSETS: | | \$ |
| Cash | \$ 6,729 | 22,706 |
| Accounts receivable, other (Note) | 2,211 | --- |
| Due from affiliate (Note) | 7,500 | --- |
| TOTAL CURRENT ASSETS | 16,440 | 22,706 |
| Plant, Property and Equipment: | | |
| Office equipment | 4,904 | --- |
| Less: Accumulated Depreciation | (875) | --- |
| | 4,029 | --- |
| Other assets, net (Note) | 29,291 | --- |
| TOTAL ASSETS | \$ 49,760 | \$ 22,706 |
| LIABILITIES AND STOCKHOLDERS' EQUITY | | |
| CURRENT LIABILITIES: | | |
| Loan | \$ --- | \$ 12,078 |
| Due to affiliate (Note) | 18,370 | --- |
| Income taxes payable | --- | 2,211 |
| TOTAL CURRENT LIABILITIES | 18,370 | \$ 14,289 |
| STOCKHOLDERS' EQUITY | | |
| Convertible preferred stock, \$.001 par value; 15,000,000 shares authorized; 6,500,000 and 0 shares issued and outstanding as of December 31, 2004 and 2003 respectively; no liquidation value | 6,500 | --- |
| Common stock, \$.001 par value; 500,000,000 shares authorized, 53,226,523 and 26,523 shares issued and outstanding as of December 31, 2004 and 2003 respectively | 53,227 | 26 |
| Additional paid in capital | 45,000 | --- |
| Retained (deficit) earnings | (73,337) | 8,391 |
| TOTAL STOCKHOLDERS' EQUITY | 31,390 | 8,417 |
| TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY | \$ 49,760 | \$ 22,706 |

(The accompanying notes are an integral part of these financial statements.)

ROBOSERVER SYSTEMS CORP.
(formerly Equity Thunder, Inc.)
CONSOLIDATED STATEMENTS OF (LOSS) INCOME
(Unaudited)
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003

| | 2004 | 2003 |
|--|-------------|-----------|
| Revenues | \$ --- | \$ 42,142 |
| Cost of revenues | --- | --- |
| Gross profit | --- | 42,142 |
| Operating expenses | | |
| Selling, general and administrative expenses | 41,784 | 28,318 |
| Research and development | 38,250 | --- |
| Depreciation and amortization | 3,085 | --- |
| Total operating expenses | 83,119 | 28,318 |
| Other income (expense): | | |
| Interest income | --- | 40 |
| Interest expense | (820) | --- |
| Total other income and (expense) | (820) | 40 |
| Loss (Income) before tax | (83,939) | 13,864 |
| Income tax expense (Note) | (2,211) | 2,211 |
| Net (loss) income | \$ (81,728) | \$ 11,653 |
| Net income per common share: | | |
| Basic | \$0.005 | \$0.44 |
| Diluted | \$0.005 | \$4.44 |
| Weighted average common shares outstanding | 17,905,690 | 26,273 |

(The accompanying notes are an integral part of these financial statements.)

ROBOSERVER SYSTEMS CORP.
(formerly Equity Thunder, Inc.)
CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
(Unaudited)
FOR THE YEARS TWO YEARS ENDED DECEMBER 31, 2004

| | Preferred Stock | | Common Stock | | Additional Paid-in Capital | Retained Earnings | Total |
|--|------------------|-----------------|-------------------|------------------|----------------------------------|----------------------|------------------|
| | Shares | Amount | Shares | Amount | | | |
| Balances at December 31, 2002 | --- | \$ --- | 26,523 | \$ 26 | \$ --- | \$ (3,262) | \$ (3,236) |
| Net income | | | | | | 11,653 | 11,653 |
| Balances at December 31, 2003 | --- | --- | 26,523 | 26 | --- | 8,391 | 8,417 |
| Shares issued in exchange for services at \$0.001 per share in January 2004 | --- | --- | 250,000 | 250 | --- | --- | 250 |
| Shares issued in exchange for consulting fees at \$0.001 per share in August 2004 | --- | --- | 7,200,000 | 7,200 | --- | --- | 7,200 |
| Shares issued in exchange for services at \$0.001 per share in August 2004 | --- | --- | 15,750,000 | 15,750 | --- | --- | 15,750 |
| Shares issued in the Acquisition of Self- Serve Technologies, Inc., at \$0.001 per share in August 2004 | 6,500,000 | 6,500 | 25,000,000 | 25,000 | --- | --- | 31,500 |
| Shares issued in a Regulation D offering at \$0.01 per share in August 2004 | --- | --- | 5,000,000 | 5,000 | 45,000 | --- | 50,000 |
| Net loss | | | | | | (81,728) | (81,728) |
| Balances at December 31, 2004 | <u>6,500,000</u> | <u>\$ 6,500</u> | <u>53,026,523</u> | <u>\$ 53,026</u> | <u>\$ 45,000</u> | <u>\$ (73,337)</u> | <u>\$ 31,390</u> |

(The accompanying notes are an integral part of these financial statements)

ROBOSERVER SYSTEMS CORP.
(formerly Equity Thunder, Inc.)
(Unaudited)
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2004 AND 2003

| | 2004 | 2003 |
|--|-----------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Net (loss) income | \$ (81,728) | \$ 11,653 |
| Adjustment to reconcile net income to cash used in operating activities | | |
| Depreciation and amortization | 3,085 | --- |
| (Increase) decrease in: | | |
| Common stock issued for consulting services | 7,200 | --- |
| Common stock issued for services of executive officers | 16,000 | --- |
| Accounts receivable, other | (2,211) | --- |
| Due from affiliate | (7,500) | --- |
| Loans | 8,200 | --- |
| (Decrease) increase in : | | |
| Loans | (20,278) | 3,178 |
| Income taxes payable | (2,211) | 2,211 |
| Due to affiliate | 18,370 | --- |
| NET CASH PROVIDED (USED) PROVIDED IN OPERATING ACTIVITIES | (61,073) | 17,042 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Purchase of property and equipment | (4,904) | --- |
| NET CASH USED IN INVESTING ACTIVITIES | (4,904) | --- |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from the issuance of common stock | 50,000 | |
| NET CASH PROVIDED BY FINANCING ACTIVITIES | 50,000 | --- |
| INCREASE (DECREASE) INCREASE IN CASH | (15,977) | 17,042 |
| CASH AT BEGINNING OF YEAR | 22,706 | 5,664 |
| CASH AT END OF YEAR | \$ 6,729 | \$ 22,706 |
| SUPPLEMENTAL DISCLOSURE OF NON-CASH INVESTING AND FINANCING ACTIVITIES: | | |
| Preferred stock issued for acquisition of subsidiary Note (G) | 6,500 | --- |
| Common stock issued for acquisition of subsidiary Note (G) | 25,000 | --- |
| CASH PAID FOR: | | |
| Interest | \$ 820 | \$ --- |
| Income taxes | \$ --- | \$ --- |

(The accompanying notes are an integral part of these financial statements.)

NOTE A – SUMMARY OF ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying financial statement follows.

The consolidated financial statements include a company which is effectively controlled directly by the Company, where control is defined as the power to govern the financial operation policies. This control is generally evidenced when the company directly or indirectly owns more than 50% of the voting rights of the company's share capital. Significant intercompany transactions have been eliminated in consolidation.

As of December 31, 2004 and 2003, AmeriResource Technologies, Inc. ("Parent" or "Affiliates") controlled approximately 47.0 % and 0.0%, respectively, of the outstanding common stock of the Company. As of December 31, 2004 the Parent owned 100% or 6,500,000 shares of the convertible Preferred stock outstanding. One share of convertible Preferred stock has voting rights equal to 10 shares of common stock giving the Parent company effective control .

Business and Basis of Presentation

RoboServer Systems Corp. (the "Company") was formed under the laws of the state of Delaware, October 4, 2000 as Equity Thunder, Inc. During the year ended December 31, 2004 the Company changed its name to RoboServer Systems Corp. The Company is a developer to provide self-serve and point-of sale (POS) technologies to the fast food and restaurant industries worldwide. The systems are designed to work like ATM machines and self-checkout stands, allowing customers to place orders, pay and go.

Cash and Cash Equivalents

For the purposes of the Statements of Cash Flows, the company considers all highly liquid debt instruments purchased with a maturity date of three months or less to be cash equivalents.

Property and Equipment

Property and equipment is stated at cost. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets.

Long-Lived Assets

The Company has adopted Statement of Financial Accounting Standards No.144 (SFAS 144). The Statement requires that long-lived assets and certain identifiable intangibles held and used by the Company be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Events relating to recoverability may include significant unfavorable changes in business conditions, recurring losses, or a forecasted inability to achieve break-even operating results over an extended period. The Company evaluates the recoverability of long-lived assets based upon forecasted undercounted cash flows. Should impairment in value be indicated, the carrying value of intangible assets will be adjusted, based on estimates of future discounted cash flows resulting from the use and ultimate disposition of the asset. SFAS No. 144 also requires assets to be disposed of be reported at the lower of the carrying amount or the fair value less costs to sell.

Research and Development

The Company accounts for research and development costs in accordance with the Financial Accounting Standards Board's Statement of Financial Accounting Standards No. 2 ("SFAS 2"), "Accounting for Research and Development Costs. Under SFAS 2, all research and development costs must be charged to expense as incurred. Accordingly, internal research and development costs are expensed as incurred. Third-party research and developments costs are expensed when the contracted work has been performed or as milestone results have been achieved. Company-sponsored research and development costs related to both present and future products are expensed in the period incurred. The Company incurred research and product development costs of \$38,250 and \$0.0 for the years ended December 31, 2004 and 2003 respectively.

Income Taxes

The Company has adopted Financial Accounting Standard No. 109 (SFAS 109) which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax basis of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Temporary differences between taxable income reported for financial reporting purposes and income tax purposes are insignificant.

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

Net Loss Per Common Share

The Company computes earnings per share under Financial Accounting Standard No. 128, "Earnings Per Share" (SFAS 128). Net loss per common share is computed by dividing net loss by the weighted average number of shares of common stock and dilutive common stock equivalents outstanding during the year. Dilutive common stock equivalents consist of shares issuable upon conversion of convertible preferred shares and. During 2004 common stock equivalents are not considered in the calculation of the weighted average number of common shares outstanding because they would be anti-dilutive, thereby decreasing the net loss per common share.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly actual results could differ from those estimates.

Revenue Recognition

Revenue for product sales is recognized at the time the product is shipped to or picked up by the customer.

Advertising

The Company follows the policy of charging the costs of advertising to expenses as incurred. For the years ended September 30, 2004 and 2003, advertising costs were not material to the statement of income.

Liquidity

As shown in the accompanying financial statements, the Company has incurred a net loss of \$81,728 during the year ended December 31, 2004. As of December 31, 2004, the Company had negative working capital \$1,930.

Concentrations of Credit Risk

Financial instruments and related items, which potentially subject the Company to concentrations of credit risk, consist primarily of cash, cash equivalents and related party receivables. The Company places its cash and temporary cash investments with credit quality institutions. At times, such investments may be in excess of the FDIC insurance limit.

Stock Based Compensation

In December 2002, the FASB issued SFAS No. 148, "Accounting for Stock-Based Compensation-Transition and Disclosure-an amendment of SFAS 123." This statement amends SFAS No. 123, "Accounting for Stock-Based Compensation," to provide alternative methods of transition for a voluntary change to the fair value based method of accounting for stock-based employee compensation. In addition, this statement amends the disclosure requirements of SFAS No. 123 to require prominent disclosures in both annual and interim financial statements about the method of accounting for stock-based employee compensation and the effect of the method used on reported results. The Company has chosen to continue to account for stock-based compensation using the intrinsic value method prescribed in APB Opinion No. 25 and related interpretations. Accordingly, compensation expense for stock options is measured as the excess, if any, of the fair market value of the Company's stock at the date of the grant over the exercise price of the related option. The Company has adopted the annual disclosure provisions of SFAS No. 148 in its financial reports for the years ended December 31, 2004 and 2003.

Comprehensive Income

Statement of Financial Accounting Standards No. 130, "Reporting Comprehensive Income" (SFAS 130), establishes standards for reporting and display of comprehensive income, its components and accumulated balances. Comprehensive income is defined to include all changes in equity except those resulting from investments by owners and distributions to owners. Among other disclosures, SFAS 130 requires that all items that are required to be recognized under current accounting standards as components of comprehensive income be reported in a financial statement that is displayed with the same prominence as other financial statements. The Company adopted SFAS 130 during the years ended December 31, 2004 and 2003 and has no items of comprehensive income to report.

Segment Information

Statement of Financial Accounting Standards No. 131, Disclosures about Segments of an Enterprise and Related Information (SFAS 131) establishes standards for reporting information regarding operating segments in annual financial statements and requires selected information for those segments to be presented in interim financial reports issued to stockholders. SFAS 131 also establishes standards for related disclosures about products and services and geographic areas. Operating segments are identified as components of an

NOTE A - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

enterprise about which separate discrete financial information is available for evaluation by the chief operating decision maker, or decision-making group, in making decision show to allocate resources and assess performance. The information disclosed herein, materially represents all of the financial information related to the Company's principal operating segment.

New Accounting Pronouncements

In November 2004, the Financial Accounting Standards Board (FASB) issued SFAS 151, INVENTORY COSTS-- AN AMENDMENT OF ARB NO. 43, CHAPTER 4. This Statement amends the guidance in ARB No. 43, Chapter 4, "Inventory Pricing," to clarify the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage). Paragraph 5 of ARB 43, Chapter 4, previously stated that ". . . under some circumstances, items such as idle facility expense, excessive spoilage, double freight, and rehandling costs maybe so abnormal as to require treatment as current period charges. . . ." This Statement requires that those items be recognized as current-period charges regardless of whether they meet the criterion of "so abnormal." In addition, this Statement requires that allocation of fixed production overheads to the costs of conversion be based on the normal capacity of the production facilities. This Statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005. Management does not believe the adoption of this Statement will have any immediate material impact on the Company.

In December 2004, the FASB issued SFAS No.152, "Accounting for Real Estate Time-Sharing Transactions--an amendment of FASB Statements No. 66 and 67" ("SFAS 152) The amendments made by Statement 152 This Statement amends FASB Statement No. 66, Accounting for Sales of Real Estate, to reference the financial accounting and reporting guidance for real estate time-sharing transactions that is provided in AICPA Statement of Position (SOP) 04-2, Accounting for Real Estate Time-Sharing Transactions. This Statement also amends FASB Statement No. 67, Accounting for Costs and Initial Rental Operations of Real Estate Projects, to state that the guidance for (a) incidental operations and (b) costs incurred to sell real estate projects does not apply to real estate time-sharing transactions. The accounting for those operations and costs is subject to the guidance in SOP 04-2. This Statement is effective for financial statements for fiscal years beginning after June 15, 2005, with earlier application encouraged. The Company does not anticipate that the implementation of this standard will have a material impact on its financial position, results of operations or cash flows.

On December 16, 2004, the Financial Accounting Standards Board ("FASB") published Statement of Financial Accounting Standards No. 123 (Revised 2004), SHARE-BASED PAYMENT ("SFAS 123R"). SFAS 123R requires that compensation cost related to share-based payment transactions be recognized in the financial statements. Share-based payment transactions within the scope of SFAS 123R include stock options, restricted stock plans, performance-based awards, stock appreciation rights, and employee share purchase plans. The provisions of SFAS 123R are effective as of the first interim period that begins after June 15, 2005. Accordingly, the Company will implement the revised standard in the third quarter of fiscal year 2005. Currently, the Company accounts for its share-based payment transactions under the provisions of APB 25, which does not necessarily require the recognition of compensation cost in the financial statements. Management is assessing the implications of this revised standard, which may materially impact the Company's results of operations in the third quarter of fiscal year 2005 and thereafter.

On December 16, 2004, FASB issued Statement of Financial Accounting Standards No. 153, EXCHANGES OF NONMONETARY ASSETS, AN AMENDMENT OF APB OPINION NO. 29, ACCOUNTING FOR NONMONETARY TRANSACTIONS (" SFAS 153"). This statement amends APB Opinion 29 to eliminate the exception for nonmonetary exchanges of similar productive assets and replaces it with a general exception for exchanges of nonmonetary assets that do not have commercial substance. Under SFAS 153, if a nonmonetary exchange of similar productive assets meets a commercial-substance criterion and fair value is determinable, the transaction must be accounted for at fair value resulting in recognition of any gain or loss. SFAS 153 is effective for nonmonetary transactions in fiscal periods that begin after June 15, 2005. The Company does not anticipate that the implementation of this standard will have a material impact on its financial position, results of operations or cash flows.

Note B – ACQUISITION

On August 26, the Company entered into a Capital Stock Exchange Agreement ("Agreement") with AmeriResource Technologies, Inc., in which the Company acquired 100% of the outstanding common stock of Self-Serve Technologies, Inc., by issuing 6,500,000 shares of its Preferred stock and 25,000,000 shares of its common stock. Immediately after the stock exchange, AmeriResources Technologies, Inc., owned a majority interest in the Company.

Note C – ACCOUNTS RECEIVABLE, OTHER

The Company has recorded a receivable for the carryback of a net operating losses for federal and state income taxes to taxable incomes of the prior year.

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

| | <u>2004</u> | <u>2003</u> |
|--------------------------------|-------------|-------------|
| Office furniture and equipment | \$ 4,904 | --- |
| | ----- | ----- |
| | 4,904 | --- |
| Less: accumulated depreciation | (875) | --- |
| | ----- | ----- |
| | \$ 4,029 | \$ --- |
| | ===== | ===== |

Depreciation expense for the years ended December 31, 2004 and 2003 was \$875 and \$0.00, respectively.

NOTE E – OTHER ASSET

Other asset is comprised of a point of sale (“POS”) software hardware system that is owned by it wholly-owned subsidiary Self-Serve Technologies, Inc., which was acquired as a subsidiary on August 26, 2004. The cost of the POS system at acquisition date was \$31,500. The cost as of December 31, 2004 is 29,291 net of amortization of \$2,209. The POS system is being amortized using the straight line method over a period of 5 years.

NOTE F – RELATED PARTY TRANSACTIONS

The Company has been financed primarily by advances from its parent company AmeriResources Technologies, Inc. As of December 31, 2004, the Company owed its parent \$18,370.

During December, 2004, the Company advanced an affiliate, Net2Auction, Inc. \$7,500. Net2Auction, Inc. is controlled by AmeriResources, Technologies, Inc.

During January and August of 2004, the Company issued 16,000,000 shares of restricted common stock for services to its officers and directors. These stock issuances were valued at the par value of \$0.001 per share.

NOTE G – STOCKHOLDERS' EQUITY

Preferred Stock

The Company is authorized to issue 15,000,000 shares of preferred stock. The Company's preferred stock may be divided into such series as may be established by the Board of Directors. The preferred stock is convertible at the option of the holder into common stock at the rate of one share of common for every one share of preferred at the option of the holder after one year. Each share of preferred stock has the voting rights equal to ten shares of common stock.

NOTE G – STOCKHOLDERS' EQUITY (CONTINUED)

As of December 31, 2004, the Company has issued and outstanding 6,500,000 shares of convertible preferred stock. No shares were outstanding as of December 31, 2003.

Preferred stock transactions during the year ended December 31, 2004:

On August 26, 2004, the Company issued 6,500,000 shares of restricted preferred stock and 25,000,000 shares of its restricted common stock to AmeriResources Technologies, Inc., to acquire a 100% of the outstanding common stock of Self-Serve Technologies, Inc. Immediately after the stock exchange, AmeriResources Technologies, Inc., owned a controlling interest in the Company.

Common Stock

The Company is authorized to issue 500,000,000 shares of common stock with a par value of \$.001 per share. As of December 31, 2004 and 2003, the Company has issued and has outstanding 53,226,523 and 26,523 shares of common stock, respectively. All valuations of common stock issued for services were based the fair value of the services received which did not differ materially from the value of the stock issued.

There were no issuances of common stock during the year ended December 31, 2003.

Issuances of common stock during the year ended December 31, 2004:

In January the company issued 250,000 shares of restricted common stock for services to its chief executive officer at a value of \$0.001 which represents the fair value of the services received which did not differ materially from the value of the stock issued.

In August 26, 2004, the Company issued 6,500,000 shares of restricted preferred stock and 25,000,000 shares of its common stock to AmeriResources Technologies, Inc., to acquire a 100% of the outstanding common stock of Self-Serve Technologies, Inc. Immediately after the stock exchange, AmeriResources Technologies, Inc., owned a controlling interest in the Company.

During August 2004 the Company issued 16,000,000 shares of its restricted common stock to its officers and directors. These transactions were valued at \$0.001 which represents the fair value of the services received which did not differ materially from the value of the stock issued. Also in August 2004, the Company issued 7,200,000 shares of its restricted common stock to consultants for marketing, research and development and administrative services. These transaction were valued at \$0.001 which represents the fair value of the services received which did not differ materially from the value of the stock issued.

In addition, in August 2004, the Company issued 5,000,000 shares to an investor for \$0.01 per share. Net proceeds to the Company were \$50,000.

NOTE H - INCOME TAXES

The Company has adopted Financial Accounting Standard No. 109 which requires the recognition of deferred tax liabilities and assets for the expected future tax consequences of events that have been included in the financial statement or tax returns. Under this method, deferred tax liabilities and assets are determined based on the difference between financial statements and tax bases of assets and liabilities using enacted tax rates in effect for the year in which the differences are expected to reverse. Temporary differences between taxable income reported for financial reporting purposes and income tax purposes are insignificant.

At December 31, 2004, the Company has available for federal income tax purposes a net operating loss carryforward of approximately \$68,000, expiring in the year 2024, that may be used to offset future taxable income. The Company has provided a valuation reserve against the full amount of the net operating loss benefit, since in the opinion of management based upon the start-up status of the Company, the tax benefits will not be recognized until income is realized. Due to significant changes in the Company's ownership, the future use of its existing net operating losses may be limited.

NOTE H – INCOME TAXES (CONTINUED)

Components of deferred tax assets as of December 31, 2004 are as follows:

| | |
|---------------------------------|-----------|
| Non Current: | |
| Net operating loss carryforward | \$ 15,600 |
| Valuation allowance | (15,600) |
| | ----- |
| Net deferred tax asset | \$ -- |
| | ===== |

NOTE I - COMMITMENTS AND CONTINGENCIES

The Company leases office space in Carlsbad California and the Company also shares administrative offices with its parent AmeriResources Technologies, Inc., in Las Vegas, Nevada.

During the year ended December 31, 2004, the Company began leasing office space under an operating lease expiring on May 31, 2005. The company is currently in negotiations regarding the extension of its lease. Minimum future rental payments under the current lease for the fiscal year 2005 are as \$6,250.

Rent expense totaled \$8,750 and \$0, respectively, during the years ended December 31, 2004 and 2003.

NOTE J - GOING CONCERN

The accompanying consolidated statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. As shown in the financial statements during the year ended December 31, 2004, the Company incurred a loss from operations of \$81,728 and has not obtained profitable operation under its current operating plan. This may indicate that the Company will be unable to continue as a going concern for a reasonable period of time.

The Company's existence is dependent upon advances from its parent company AmeriResources Technologies, Inc., and management's ability to develop profitable operations. Management anticipates the Company will attain profitable status and improve its liquidity through the continued developing, marketing and selling of its products and additional equity investment in the Company. The accompanying financial statements do not include any adjustments that might result should the Company be unable to continue as a going concern. In order to improve the Company's liquidity, the Company is actively pursuing additional equity financing through discussions with investment bankers and private investors. There can be no assurance the Company will be successful in its effort to secure additional equity financing.

If operations and cash flows continue to improve through these efforts, management believes that the Company can continue to operate and achieve profitability. However, no assurance can be given that management's actions will result in profitable operations or the resolution of its liquidity problems.