ALEGRO HEALTH CORP.

MANAGEMENT'S DISCUSSION AND ANALYSIS OF OPERATING RESULTS AND FINANCIAL POSITION

The following management discussion and analysis ("MD&A") dated this 29th day of November 2007, provides an overview of the consolidated financial condition and results of operations of Alegro Health Corp. ("Alegro", "we", "our", or the "Company") for the three months ended September 30, 2007. This MD&A should be read in conjunction with the information from the consolidated financial statements of the Company and related notes thereto for the period ended September 30, 2007 and for the period ended September 30, 2006. The consolidated financial statements have been prepared in accordance with Canadian Generally Accepted Accounting Principles and all amounts are presented in Canadian dollars.

This MD&A contains "forward-looking statements" within the meaning of applicable securities laws, such as statements concerning anticipated future events, results, circumstances, performance or expectations that are not historical facts. These statements are not guarantees of future performance and are subject to numerous risks and uncertainties, including those described in our regulatory filings and in this MD&A. Those risks and uncertainties include changes in the regulatory and competitive environments. Many of these risks and uncertainties can affect our actual results and could cause our actual results to differ materially from those expressed or implied in any forward-looking statement made by us or on our behalf. All forward-looking statements in this MD&A are qualified by these cautionary statements. These statements are made as of the date of this MD&A and, except as required by applicable law, we undertake no obligation to publicly update or revise any forward-looking statement, whether as a result of new information, future events or otherwise. Additionally, we undertake no obligation to comment on analyses, expectations or statements made by third parties in respect of Alegro, its financial or operating results or its securities.

This MD&A shall not constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of the securities described herein in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to qualification or registration under applicable securities laws of any such jurisdiction.

Highlights in the Period Ended September 30, 2007 and subsequent events to the date of this MD&A

The company continued to generate increased revenues and net income in Q3 2007 as compared to the same period in 2006 as follows:

- Revenue increased 21.4% to $3,219,228
- EBITDA increased by 65.2% to $239,267
- An 85.7% increase in Net Income to $98,726

Continued focus on development of the Company's core business has driven revenue and income increases in 2007. In conjunction with the revenue increases, management have contained costs to improve EBITDA margins.

As mentioned in Company Overview below, Alegro completed a private placement with Global Healthcare Investments & Solutions, Inc. ("GHIS") for total proceeds of $1,250,000. In addition, the Company established Alegro Health Partners ("AHP"), a subsidiary of the company, with funding by Global Healthcare Investments & Solutions Capital, Inc. ("GHIS Capital") of $750,000. This additional funding has not only strengthened the balance sheet of the company but will also be utilized to invest in new healthcare sectors.

In line with Alegro's Doctor Centric strategy, the Board of Directors has created a Special Committee to explore the possibility of a securities offering to Doctors and Dentists in Canada in order to fund strategic expansion opportunities.

Company Overview

Alegro is a leading provider of medical and surgical services, medical assessment, multidisciplinary rehabilitation, case management, and drug trial administration services to an extensive and diverse customer base. Alegro's current subsidiary holdings include Don Mills Surgical Unit ("DMSU"), Work Able Centres Inc. ("Work Able"), Direct Health Solutions Inc. ("Direct") and CanAm Research Corp. ("CanAm").

In 2003, Alegro acquired 100% of the outstanding common shares of the Work Able in a reverse takeover transaction. Work Able is the vehicle through which the group performs medical assessments, multidisciplinary rehabilitation and case management.

In 2004 the Company entered into a twenty-five year management services contract covering all aspects of the operations of DMSU, an accredited private hospital authority licensed by the Ontario Ministry of Health and Long-Term Care. Shortly thereafter the management contract was cancelled with the simultaneous acquisition of all the outstanding shares of DMSU.

In late 2005, through Direct, the Company completed the acquisition of certain assets and contracts of the Canadian division of Concentra Integrated Services of Burlington Massachusetts. This transaction increased the scope of Alegro's disability and case management operations in Ontario and Atlantic Canada.

On May 23, 2007 Alegro entered into an agreement with Cincero Inc. ("Cincero") to form a clinical site management division operated as CanAm. CanAm will offer phase 1 through phase IV site management services to the pharmaceutical industry, with emphasis on the comprehensive, pre-approval phase III trials. Alegro holds 60% of CanAm with Cincero holding the remainder and is funded from existing cash flow.

On July 13, 2007 Alegro concluded a significant strategic alliance with GHIS as detailed in news releases of May and July, 2007. GHIS have committed to assist Alegro in achieving its goal of rapid expansion and significant growth. Under the terms of the agreement GHIS will provide both corporate finance expertise and M&A advisory services to Alegro.

On the same date, the Company completed a private placement of 6,250,000 units at a price of $0.20 for gross proceeds of $1,250,000 with GHIS. The proceeds of the private placement will primarily be applied to the expansion and improvement of Alegro. GHIS Capital invested $750,000 into AHP for its establishment and expansion, by way of convertible debentures due December 31, 2011 and bearing interest at 7% per annum. The debentures may be converted by GHIS Capital within 3 months before the maturity date and by AHP at the maturity date, into such number of common shares of AHP as would give GHIS Capital 25% of the issued and outstanding common shares of AHP. In the event of default, GHIS Capital may convert the debentures into such number of common shares of AHP as would give the holder 70% of the issued and outstanding shares of AHP. Neither the debentures nor the shares of AHP are convertible into or exchangeable for common shares or other securities of Alegro.

GHIS also has series A warrants entitling them to acquire 5,000,000 common shares in Alegro at $0.20 per share prior to December 31, 2007 as well as series B warrants entitling them to acquire 1,250,000 common shares in Alegro at $0.43 per share prior to December 31, 2008.

Overall Performance in the Three Months Ended September 30, 2007

Income statement

	Three Months ended September 30		Nine Months ended September 30	
	2007	**2006**	**2007**	**2006**
Revenue	**$ 3,219,228**	$ 2,651,346	**$ 10,055,046**	$ 9,040,450
Direct Costs	**$ 2,678,973**	$ 2,275,543	**$ 8,006,779**	$ 7,633,584
General and Administrative	**$ 289,358**	$ 230,984	**$ 835,446**	$ 628,026
Stock based compensation and amortization of capital assets	**$ 76,203**	$ 64,879	**$ 298,227**	$ 206,682
EBITDA	**$ 239,267**	$ 144,819	**$ 1,122,741**	$ 778,840
Net Income	**$ 98,726**	$ 53,161	**$ 534,526**	$ 369,239
EBITDA Margin (%)	**7.4%**	5.4%	**11.2%**	8.6%
Earnings per Share - cents	**0.34**	0.21	**1.83**	1.46
Weighted Average Shares Outstanding	**29,189,597**	25,274,762	**29,189,597**	25,274,762

The increase in Q3 2007 revenue, as compared to Q3 2006, is primarily related to growth in disability management services and treatment volumes at DMSU.

Increased expenses in Q3 2007 relate primarily to the completion of the GHIS transactions and additional investment made in the Company's corporate infrastructure to support the growth strategy. The increase in subsidiary operating costs relate primarily to increases in business volumes in Q3 2007 compared to the same period in the prior year.

Included in net income is an amortization expense amounting to $64,573 as well as stock based compensation expenses relating to the fair valuation of options granted under the stock option plan amounting to $11,630 for the three months ended September 30, 2007 respectively. The amortization expense amounts to $208,147 whilst the stock based compensation expenses relating to the fair valuation of options granted under the stock option plan amounts to $90,080 for the nine months ended September 30, 2007 respectively.

Balance sheet

With the implementation of the transaction with GHIS, the Company has cash resources in excess of $2 million for improvements to operating capacity and future investment. This, together with the improved business activity, has resulted in an improved current ratio.

The convertible debenture provided by GHIS Capital into AHP has been reflected in minority interest as a result of being classified as equity due to the conversion option available to both GHIS as well as Alegro. For the current period, $13,125 of the interest paid on the convertible debenture has been treated as a distribution of equity and a reduction of minority interest.

As at September 30, 2007, there were a total of 2,050,000 options outstanding to purchase an equivalent number of common shares at an average exercise price of $0.29, expiring at various dates until year 2012.

Business Outlook

Work Able
Work Able continued to experience increased volumes of medical and rehabilitation assessments compared to the same period last year. For the three month period ended September 30, 2007, Work Able generated improved revenue of $1,804,571 compared to $1,418,396 for the same period in 2006. Work Able recorded a 93% increase in net income before tax of $294,903 compared to $152,736 for the same period of last year.

Revenue and business referrals are expected to continue to increase as a result of maintaining and extending preferred service provider relationships with national insurers. Work Able is examining opportunities to expand the Company's geographic scope to better service customer requirements.

Direct
Although primary insurance customers experienced a seasonal decline in claims volumes, Direct maintained a stable revenue base in Q3 2007 as compared to the same period last year. Management expects that the business will continue to grow as a result of extended coverage in new geographic regions and the development of new business contracts.

DMSU
DMSU expects funding from the Ministry of Health to remain comparable to the amount received in fiscal 2006. DMSU will also continue to seek new opportunities to provide innovative services to further diversify its revenue.

CanAm
CanAm has finalized its strategy in Q4 of 2007, with an aggressive marketing campaign for its two research arms. Starting fiscal 2008, CanAm will operate as a Site Management Organization ("SMO") and as a Clinical Research Centre. As an SMO, CanAm will have research sites in the Greater Toronto Area and across southern Ontario.

GHIS Alliance
With the implementation of the strategic partnership, management from both companies are working diligently to move the agenda of growth and synergistic partnerships forward. The GHIS alliance has enabled Alegro to partner with individuals who have a proven track record of success in healthcare.

Accounting Policies

Critical Accounting Estimates
The preparation of financial statements requires the Company to estimate the effect of various matters that are inherently uncertain as of the date of the financial statements. Each of these required estimates varies in regard to the level of judgment involved and its potential impact on the Company's reported financial results. Estimates are deemed critical when a different estimate could have reasonably been used or where changes in the estimate are reasonably likely to occur from period to period, and would materially impact the Company's financial condition, changes in financial condition or results of operations.

Recently Adopted Accounting Policies
There were no changes in accounting policies for the period ended September 30, 2007.

Risks and Uncertainties
Economic and sector related risks remain the same as those identified in the MD&A for the year ended December 31, 2006, available at www.sedar.com.

Disclosure Controls and Procedures
Disclosure controls and procedures were evaluated at September 30, 2007 by the Company's Chief Executive Officer and Chief Financial Officer. They concluded that the design and operation of these disclosure controls and

procedures were effective to provide reasonable assurance that material information relating to the Company's operations and financial affairs would be made known to them.

Additional Information

We routinely file reports and other information with the SEDAR. SEDAR maintains an Internet site that contains reports, proxy, and information statements, and other information regarding issuers that file electronically with the SEDAR. The address of that site is http://www.sedar.com.

Interim Consolidated Financial Statements

Alegro Health Corp.

September 30, 2007

(Unaudited)

Alegro Health Corp.

INTERIM CONSOLIDATED BALANCE SHEETS

	September 30, 2007 *(Unaudited)* $	December 31, 2006 *(Audited)* $
ASSETS		
Current		
Cash and cash equivalents	**2,449,129**	550,400
Receivables	**1,793,975**	1,556,816
Accrued receivables	**176,080**	292,764
Prepaids	**239,023**	46,508
Future tax assets	**19,844**	19,844
	4,678,051	2,466,332
Due from related parties *[note 4]*	**40,000**	40,000
Capital assets, net	**430,913**	537,298
Goodwill	**46,863**	46,863
Intangible assets	**1,146,815**	1,146,815
Future tax assets	**65,606**	65,606
Total Assets	**6,408,248**	4,302,914
LIABILITIES AND SHAREHOLDERS' EQUITY		
Current Liabilities		
Payables and accruals	**1,135,456**	1,788,884
Income taxes payable	**307,351**	160,070
	1,442,807	1,948,954
Minority interest *[note 5]*	**736,875**	-
Shareholders' equity		
Share capital *[note 6]*	**2,621,569**	1,833,497
Contributed surplus *[note 6]*	**1,635,623**	967,133
Deferred stock-based compensation *[note 6]*	**(116,482)**	-
Retained earnings (deficit)	**87,856**	(446,670)
	4,228,566	2,353,960
Total Liabilities and Equity	**6,408,248**	4,302,914

See accompanying notes

Alegro Health Corp.

INTERIM CONSOLIDATED STATEMENTS OF INCOME, COMPERHENSIVE INCOME AND DEFICIT

For the period ended September 30, 2007

(unaudited)	Three Months		Nine Months	
	2007	2006	**2007**	2006
	$	$	$	$
Revenue	**3,219,228**	2,651,346	**10,055,046**	9,040,450
Expenses				
Direct costs	**2,678,973**	2,275,543	**8,006,779**	7,633,584
General and administrative	**289,358**	230,984	**835,446**	628,026
Stock-based compensation	**11,630**	-	**90,080**	-
Amortization of capital assets	**64,573**	64,879	**208,147**	206,682
Total expenses	**3,044,534**	2,571,406	**9,140,452**	8,468,292
Income before income taxes	**174,694**	79,940	**914,594**	572,158
Provision for (recovery of) income taxes:				
Current	**75,968**	55,900	**380,068**	233,044
Future	**-**	(29,121)	**-**	(30,125)
	75,968	26,779	**380,068**	202,919
Net income and comprehensive income for the period	**98,726**	53,161	**534,526**	369,239
Basic and diluted earnings per common share	**0.00**	0.00	**0.02**	0.01
Deficit, beginning of period	**(10,870)**	(180,060)	**(446,670)**	(496,138)
Net income and comprehensive income	**98,726**	53,161	**534,526**	369,239
Retained earning (deficit), end of period	**87,856**	(126,899)	**87,856**	(126,899)
Weighted Average Number of Shares	#	#	#	#
Basic	**29,189,597**	25,247,762	**29,189,597**	25,247,762
Diluted	**29,974,524**	25,247,762	**29,974,524**	25,247,762

See accompanying notes

Alegro Health Corp.

INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS

For the period ended September 30, 2007 *(unaudited)*	Three Months		Nine Months	
	2007 $	2006 $	**2007** $	2006 $
Increase (decrease) in cash				
OPERATING AND COMPERHENSIVE ACTIVITIES				
Net income (loss) for the period	**98,726**	53,161	**534,526**	369,239
Add (deduct) items not involving cash				
Amortization of capital assets	**64,573**	64,879	**208,147**	206,682
Future income taxes		(29,121)	**-**	(30,124)
Stock-based compensation	**11,630**	-	**90,080**	-
Changes in non-cash working capital items				
Receivables	**(102,802)**	(213,825)	**(237,159)**	(123,606)
Accrued receivables	**316,021**	214,182	**116,684**	183,848
Prepaids	**(186,185)**	8,987	**(192,515)**	(20,054)
Payables and accruals	**(377,723)**	(176,216)	**(653,428)**	(416,856)
Income taxes payable	**(44,400)**	26,012	**147,281**	203,049
	(220,160)	(51,941)	**13,616**	372,178
INVESTING ACTIVITIES				
Purchase of capital assets	**(48,686)**	(15,900)	**(101,762)**	(76,427)
	(48,686)	(15,900)	**(101,762)**	(60,527)
FINANCING ACTIVITIES				
Proceeds from convertible debenture	**736,875**	-	**736,875**	-
Proceeds from private placement	**1,250,000**	-	**1,250,000**	-
	1,986,875	**-**	**1,986,875**	**-**
Net increase (decrease) in cash	**1,718,029**	(67,841)	**1,898,729**	295,751
Cash, beginning of period	**731,100**	929,315	**550,400**	565,723
Cash, end of period	**2,449,129**	861,474	**2,449,129**	861,474

See accompanying notes

1. INCORPORATION AND NATURE OF BUSINESS

Alegro Health Corp. [“Alegro” or the “Company”] was incorporated under the Canada Business Corporations Act on February 2, 2001 and is a venture company on the TSX Venture Exchange [“TSX-V”]. The Company provides health care services through its wholly-owned subsidiaries and interest in its joint venture.

2. SIGNIFICANT ACCOUNTING POLICIES

The unaudited interim consolidated financial statements (the “financial statements”) have been prepared by management in accordance with Canadian generally accepted accounting principles (“GAAP”) for interim financial information. Accordingly, they do not include all of the information and notes to the financial statements required by Canadian generally accepted accounting principles for annual financial statements. In the opinion of management, all adjustments considered necessary for a fair presentation have been included. Operating results for the three and nine months ended September 30, 2007 may not necessarily be indicative of the results that may be expected for the year ending December 31, 2007. The Unaudited balance sheet at December 31, 2006 has been derived from the audited financial statements at that date but does not include all of the information and footnotes required by Canadian generally accepted accounting principles for annual financial statements. The interim financial statements have been prepared by management in accordance with the accounting policies described in the Company’s annual audited financial statements for the year ended December 31, 2006, except as noted below.

For more complete financial information, these financial statements, and notes thereto, should be read in conjunction with audited consolidated financial statements for the year ended December 31, 2006.

Basis of consolidation

These consolidated financial statements include the accounts the Company’s wholly-owned legal subsidiaries; Work Able Centers Inc. [“Work Able”], Don Mills Surgical Unit Ltd. [“DMSU”], Assessment Network Inc. (operating as “MedEval”), Direct Health Solutions Inc. [“Direct”], and 4384849 Canada Inc. (operating as “Alegro Health Partners” or “AHP”) as well as its 60% interest in CanAm Research Corp joint venture [“CanAm”]. All inter-company balances and transactions have been eliminated on consolidation.

Comparative Consolidated Financial Statements

The comparative consolidated financial statements have been reclassified from statements previously presented to conform to the presentation of the September 30, 2007 interim financial statements.

3. CHANGES IN ACCOUNTING POLICIES

Effective January 1, 2007, the Company adopted the new recommendations of CICA Handbook Section 3855, “Financial Instruments-Recognition and Measurement”, and Section 3861, “Financial Instruments-Disclosure and Presentation”. Under the new standards all financial instruments are classified into one of the following five categories: held-for-trading, held to maturity, loans and receivables, available for sale financial assets or other financial liabilities. All financial instruments are included on the balance sheet and are measured at fair value except for loans and receivables, held to maturity investments and other financial liabilities which are measured at amortized cost. Held-for-trading financial instruments are subsequently measured at fair value and all gains and losses are included in net income in the period which they arise. Available for sale financial instruments are subsequently measured at fair value with revaluation gain and losses included in other comprehensive income until the instrument is derecognized or impaired.

As a result of adoption of these standards, the Company has classified its cash and cash equivalents as held for trading, which is measured at fair value. Receivables and accrued receivables are classified as loans and receivables, which are measured at amortized cost. Accounts payable and accrued liabilities are classified as other financial liabilities which are measured at amortized cost.

The adoption of this standard has not had a material effect on the Company’s consolidated financial statements.

Comprehensive income and equity:

Effective January 1, 2007, the Company adopted the new recommendations of CICA Handbook Section 1530, “Comprehensive Income”, and Section 3251, “Equity”. These sections establish standards for reporting and presenting certain gains and losses normally not included in net earnings or losses, such as unrealized gains and losses related to available for sale investments, in a statement of comprehensive income.

The adoption of this standard has not had a material effect on the Company’s consolidated financial statements.

4. RELATED PARTY TRANSACTIONS

Certain related parties provide services to the Company either directly or through companies, which they control. Fees charged by such related parties for consulting fees for the nine months ended September 30, 2007 were $324,000 (2006 - $237,250). These transactions with related parties have occurred in the normal course of operations and are measured at the exchange amount of consideration established and agreed to by the related parties.

A summary of transactions and balances with related parties is as follows:

	2007	2006
	$	$
Expenses		
Real World	**54,000**	54,000
Brenras	**186,000**	129,250
GHIS consulting fees *[note 8]*	**30,000**	-
Disability Management	**54,000**	54,000
	324,000	237,250
Amounts due from related parties		
Disability Management	**40,000**	40,000

Disability Management is related due to common control. The amounts are non-interest bearing and due on demand.

5. MINORITY INTEREST

Minority interest represents a $750,000 convertible debenture, interest bearing at 7% per annum, held in AHP due December 31, 2011. The debenture may be converted by GHIS within three months before the maturity date and by AHP at the maturity date into such number of common shares of AHP as would give GHIS 25% of the issued and outstanding shares of AHP. In the event of default GHIS may convert the debenture into such number of common shares in AHP as to give the holder 70% of the issued and outstanding shares of AHP. For the current period, $13,125 of the interest paid on the convertible debenture has been treated as a distribution of equity and a reduction of minority interest.

6. SHARE CAPITAL

[a] Common shares

Share capital consists of unlimited Alegro common shares authorized.

	#	$
Number of Alegro common shares issued and outstanding		
Issued and outstanding, December 31, 2006	25,274,762	1,833,497
Private placement *(i)*	6,250,000	788,072
Issued and outstanding, September 30, 2007	31,524,762	2,621,569

(i) On July 13, 2007 the Company completed a private placement of 6,250,000 units at a price of $0.20 per unit, consisting of one common share, four-fifths series A common share purchase warrants and one-fifth of series B common share purchase warrants for gross proceeds of $1,250,000. Each whole series A warrant entitles the holder to acquire one common share at $0.20 per share until December 31, 2007. Each whole series B warrant entitles the holder to acquire one common share at $0.43 per share until December 31, 2008. The fair value of all warrants issued was estimated at $461,928 using the Black-Scholes pricing model.

[b] Stock-based compensation plan

As at September 30, 2007 options to purchase 2,050,000 shares at an average exercise price of $0.29 per common share with varying expiring dates were outstanding as follows:

Options Outstanding				Options Exercisable	
Range of Exercise Prices	**Number Outstanding**	**Weighted-Average Exercise Price**	**Weighted-Average Remaining Contractual Life (years)**	**Number Exercisable**	**Weighted-Average Exercise Price**
$0.15-$0.20	1,300,000	$0.32	4.7	800,000	0.20
$0.21-$0.37	750,000	$0.25	2.87	750,000	0.25
	2,050,000	0.29	4.03	1,550,000	0.23

During the nine month period ended September 30, 2007 the Company granted 800,000 stock options to a director of the Company. Each option entitles the holder to purchase one common share of the Company at a price of $0.20 per common share. These options have a period of five years, expiring May 1, 2012. During the same period 500,000 stock options were granted to GHIS as part of Company's agreement with GHIS. Each option entitles the holder to purchase one common share of the Company at a price of $0.50 per common share. These options have a period of five years, expiring July 13, 2012. The fair value of all options issued was estimated at $206,562 using the Black-Scholes option pricing model of which $116,482 has been reflect in equity as deferred stock based compensation.

During the quarter ended September 30, 2007, no options were exercised and 1,811,111 have expired.

[c] Contributed surplus

Contributed surplus consists of employee and non-employee stock-based compensation expense as follows:

Balance, December 31, 2006	$	967,133
Options granted	$	206,562
Warrants issued *[see note 6(b)]*	$	461,928
Balance, September 30, 2007	$	1,635,623

7. BANKING FACILITY

During the first quarter, Alegro entered into a new $1,000,000 non-revolving operating facility, including letters of guarantee to a maximum of $250,000. Interest on the borrowing options available are at prime plus 0.5% per annum and 2% per annum, respectively, with interest paid monthly. The credit facilities are collateralized by a general security agreement on Alegro's assets. As at September 30, 2007, the Company had not drawn on these credit facilities.

8. COMMITMENT AND CONTINGENCY

Alegro retained GHIS to provide strategic and business development consulting serives over a two year period which entitles GHIS to a consulting fee of $15,000 per month and a completion and success fee of up to 2% of the value of corporate finance and M&A activity in which GHIS is involved.

9. SEGMENTED REPORTING

The Company's reportable segments are strategic business units that offer different products and services. The operations of the company and its consolidated subsidiaries are comprised of the three reportable operating segments, Work Able (including MedEval), Don Mills Surgical Unit (DMSU) and Direct Health Solutions (Direct).

Three months ended September 30, 2007

	Work Able $	DMSU $	Direct $	Corporate $	Total $
Revenues	**1,804,571**	**889,602**	**517,681**	**7,374**	**3,219,228**
Operating Expenses	**1,509,668**	**868,137**	**418,452**	**248,277**	**3,044,534**
Net income (loss) Before income taxes	**294,903**	**21,465**	**99,229**	**(240,903)**	**174,694**
Total Assets	**2,072,950**	**1,450,566**	**720,113**	**2,164,619**	**6,408,248**

Three months ended Sept. 30, 2006

	Work Able $	DMSU $	Direct $	Corporate $	Total $
Revenues	**1,418,396**	**724,523**	**508,427**	**----**	**2,651,346**
Operating Expenses	**1,265,660**	**651,879**	**422,883**	**230,984**	**2,571,406**
Net income (loss) before income taxes	**152,736**	**72,644**	**85,544**	**(230,984)**	**79,940**
Total Assets	**1,973,559**	**1,641,833**	**774,183**	**102,468**	**4,492,043**

Nine months ended September 30, 2007

	Work Able $	DMSU $	Direct $	Corporate $	Total $
Revenues	**5,767,895**	**2,412,436**	**1,866,850**	**7,865**	**10,055,046**
Operating Expenses	**4,754,475**	**2,234,210**	**1,226,241**	**925,527**	**9,140,453**
Net income (loss) Before income taxes	**1,013,420**	**178,226**	**640,609**	**(917,662)**	**914,593**
Total Assets	**2,072,950**	**1,450,566**	**720,113**	**2,164,619**	**6,408,248**

Nine months ended Sept. 30, 2006

	Work Able $	DMSU $	Direct $	Corporate $	Total $
Revenues	**4,773,108**	**2,132,482**	**2,134,860**	**-**	**9,040,450**
Operating Expenses	**3,911,995**	**1,945,029**	**1,983,242**	**628,026**	**8,468,292**
Net income (loss) before income taxes	**861,113**	**187,453**	**151,618**	**(628,026)**	**572,158**
Total Assets	**1,973,559**	**1,641,833**	**774,183**	**102,468**	**4,492,043**

10. UNAUDITED INTERIM CONSOLIDATED FINANCIAL STATEMENTS

In accordance with National Instrument 51-102 released by the Canadian Securities Administration, the Company discloses that its auditors have not reviewed the unaudited consolidated financial statements for the period ended September 30, 2007 and September 30, 2006.