Exhibit C

Affidavit of Becky Rhodes

In Re:
Investigation of Elmer Virula
dba Tax Professional Services,
Office Professional Service and
Samaria Professional Services

AFFIDAVIT OF REBECCA RHODES

STATE OF TENNESSEE)
COUNTY OF DAVIDSON)

After having been duly sworn, I do hereby depose and aver as follows:

1. I am an adult residing in Davidson County, State of Tennessee.

2. I make this affidavit on personal knowledge and understand that it may be used in legal proceedings.

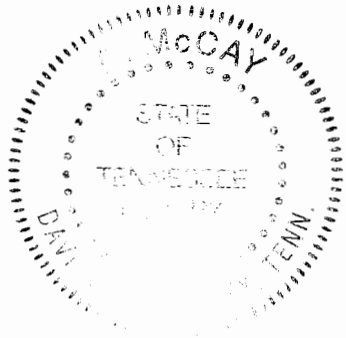
3. I hereby verify that the attached are true and accurate pictures of 411 South Mountain Street, Smithville, Tennessee taken around May 21, 2007.

FURTHER AFFIANT SAITH NOT.

REBECCA RHODES

Sworn to and subscribed before me
this the 27th day of FEBRUARY, 2008.

NOTARY PUBLIC
My commission expires:
SEPT 20, 2008



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TIENDA MEXICANA
SANTA FE

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