

Riptide Ventures, Inc. DBA: Cayo Flow Capital
Suites 204 & 205 Victoria House, State House Avenue
Victoria, Mahe, Seychelles

Independent Accountant's Report

I have examined the accompanying schedule of investment returns of the various funds of Riptide Ventures, Inc. ("the Company") for each of the three months ended December 31, 2010 and the cumulative three months and year then ended. The Company's management is responsible for the schedule of investment returns. My responsibility is to express an opinion based on my examination.

My examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining on a test basis, evidence supporting the Company's schedule of investment returns and performing such other procedures as I considered necessary in the circumstances. I believe that my examination provides a reasonable basis for my opinion.

In my opinion, the schedule referred to above, presents, in all material respects, the investment returns of the various funds of the Company for each of the three months ended September 30, 2010, and the cumulative three months and year then ended.

This report is intended solely for the information and use of the Company and its investors and is not intended to be and should not be used by anyone other than these specified parties.

Columbia, South Carolina
February 3, 2011

Clifton D. Bodiford

Riptide Ventures, Inc.
Schedule of Investment Returns
Three Months Ended December 31, 2010

| Brokerage: | Sparen, S.A. | | |
|--------------------------------|---------------------|-------------------|-------------------|
| Fund Name: | Precision FX | Chrome A/B | McLaren FX |
| October: | | | |
| Return | 10.36% | 0.02% | 28.55% |
| Best Trade Percentage | 1.45% | 0.70% | 4.39% |
| Worst Trade Percentage | -1.82% | -1.10% | -2.99% |
| Worst Daily Decline Percentage | -4.05% | -11.33% | -2.99% |
| November: | | | |
| Return | 0.05% | 5.60% | -0.35% |
| Best Trade Percentage | 1.06% | 1.92% | 3.68% |
| Worst Trade Percentage | -1.64% | -1.60% | -3.09% |
| Worst Daily Decline Percentage | -3.22% | -10.90% | -5.91% |
| December: | | | |
| Return | 8.83% | -8.05% | 0.20% |
| Best Trade Percentage | 1.02% | 0.64% | 3.89% |
| Worst Trade Percentage | -1.06% | -0.98% | -3.02% |
| Worst Daily Decline Percentage | -2.82% | -15.28% | -8.39% |
| 2010 Q4 Return | 20.16% | -2.88% | 28.36% |
| 2010 YTD Return | 219.58% | 55.92% | 53.39% |
| Months traded in 2010 | 12 | 12 | 7 |

Riptide Ventures, Inc.
Notes to Schedule of Investment Returns
Three Months Ended December 31, 2010

Investment returns are from trading gains and losses. The investment return assumes that the investment is for the entire period, and was calculated from the investment statements furnished. The prior gains (losses) do not necessarily indicate future performance.