

Le Bon Table Brand Foods Corporation

3557 S. Valley View Las Vegas, Nevada 89103

(888)229-1030 www.lebontable.com www.lebontablefoodchannel.magnify.net

le bon table



Brand Foods Corporation

“... the gift of elegance.”

au Le Cadeau™

Natural mountain spring water bottled at the source.



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A California Corporation since 1986

CUSIP# 521098103

EIN# 77-0116801

D&B # 806261181

150,000,000 shares authorized

1. Executive Summary

The demand for bottled drinking water has been growing rapidly since the 1980's, increasing nearly 800% in the last decade, (according to the Council of Bottled Water Manufacturers) as a result of declining consumer confidence in the safety of municipal drinking water supplies. Whether a consumer is shopping in a supermarket or eating in a restaurant, working out at a fitness club, or grabbing something at a convenience store... it is very likely that he or she will be purely tempted to purchase bottled water.

A widening spectrum of bottled water and gourmet food items are continually crowding the shelves of supermarkets. Bottled water Bars have sprung up in the more hip districts, from San Francisco to Paris, from London to Tokyo, and from Rio to Calgary. The bottle water industry has literally exploded with last years sales topping out at a record high of \$38,000,000,000. A 2001 WORLD LIFE FUND STUDY confirmed the widespread belief that consumers associate bottled water with social status and fine living. Their perceptions trump their objectivity, because... even some people who claim to have switched to bottled water "For the Taste" cannot tell the difference between municipal, tap, filtered, ionized, homogenized, or natural. But still... the perception remains the same.

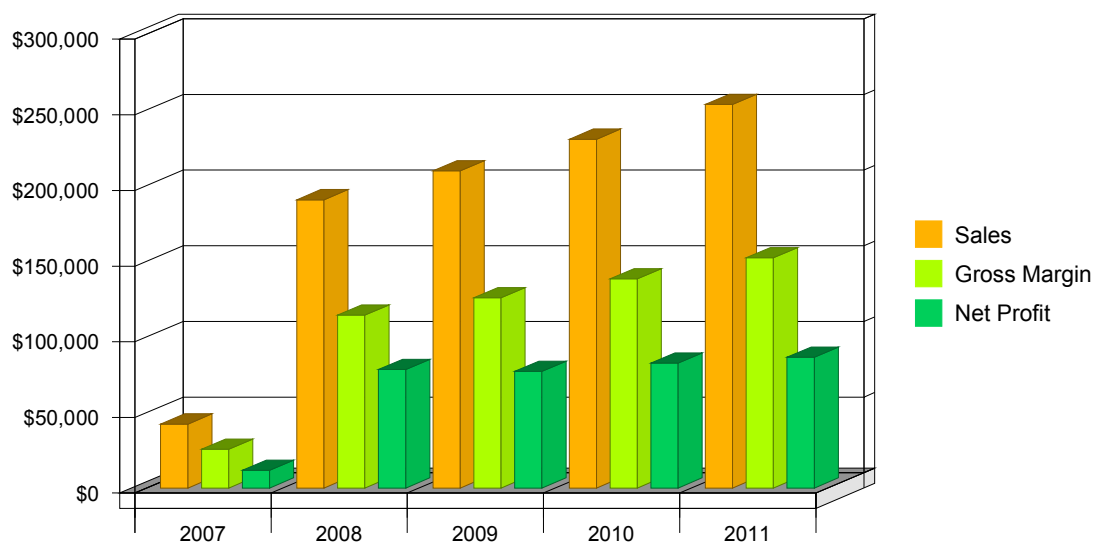
Gourmet food departments are also beginning to take the place of the once drab deli counter that we used to see in supermarkets. Sales of Gourmet food products have hit an all time high of last years \$68,000,000,000.00 in total sales and is rapidly replacing regular brand items lining grocery store shelves. Convenience foods... hurry and take home foods... Gourmet meals in a box and microwavable fare, has now become very chic and very commonplace in today's world. We now have convenience gourmet foods as such as Boston Market items, Marie Calendar items, Panda Express items... all conveniently packaged for the consumer to take home, bake, microwave or eat cold on the run. There's Scampi, spaghetti, lasagna, salads, chicken, barbequed ribs, moo goo gai pan, and the list goes on and on.

But, to get these foods in their raw state as such as seafood, produce, beef, poultry, and fresh food items directly to the manufacturers, stores and supermarkets is no easy task. Most of the seafood and produce that we get from overseas is shipped via air cargo which is very costly and eventually... costly to the end consumer. And, the foods, mainly produce, that is shipped on boats in cargo containers, must be picked off the trees, vines, or bushes in an un-ripened state... losing flavor and minerals in the process. For example, bananas are picked in a very green state, packed and shipped to the supermarket, arriving some twenty days later... still in a green state. The difference in flavor and mineral content of a banana picked freshly ripened off the tree is astounding. There is no comparison.

Highlights

Management Forecast

Le Bon Table Brand Foods Corporation



1.1. Objectives

Le Bon Table's objectives are:

1. To successfully incorporate the bottling and distribution of its natural mountain spring water "au Le Cadeau" and Le Bon Table "Gourmet Dinners for Two" with the targeted launch dates beginning November of 2008.
2. To reach the goal of \$42,000,000.00 in combined sales between its two divisions of "au Le Cadeau Natural Mountain Spring Water" and the Le Bon Table Brand "gourmet Dinners for Two" by year end 2009.
3. Re-invest in facilities along with research and development to expand product lines by utilizing its abundant treasury stock instead of deleting cash reserves, mainly for leveraged buyouts and takeovers of related businesses.
4. Introduce a new food product semi-annually out into the public market, whether it be the introduction of a new gourmet dinner for two, sauce lines, beverage, and chef tool line.
5. Introduce the Le Bon Table Controlled Atmosphere Container to the public market no later than June of 2008.
6. Begin production of the "Chef Homer Lee Thomas Show" beginning November of 2008.

1.2. Mission

Le Bon Table expects to become recognized as a leader in the food and beverage industry through the development and marketing of new, innovative, high quality Gourmet Food Products, Bottled Water, and Food Transport Containers.

1.3. Keys to Success

While most start up companies begin their venture under funded, Le Bon Table has already established its lines of credit and funding sources through First Fidelity, a Capital Venture Company based out of Portland, Oregon. Cash flow problems are cited as the main source of management created stress and are estimated to be the cause of over 78% of business failures. At first glance, the implication is that those businesses, most likely, must not have been profitable. Actually, the reverse is true. Cash flow problems can in fact be a sign of healthy growth. It's the lack of sufficient cash and credit facilities to support that growth that can be ruinous to a successful business.

Le Bon Table's majority of main cash and credit needs are for raw materials, packaging and labor. Therefore, if Le Bon Table receives an order for 1,000,000 bottles of "au Le Cadeau, the credit facility is already in place to purchase the bottles, the packaging, pay for labor and for shipping costs to the buyer. Again, most companies, especially food and beverage manufacturers, are overwhelmed with their biggest problem of not having proper amounts of credit facilities lined up to meet the demands for their products. They may get great orders for their products, but they don't have the reserves or credit facilities to manufacture or complete the order.

Le Bon Tables products are unique and one of a kind. "au" Le Cadeau Natural Spring Water is containerized in a 12 ½ oz. glass bottle. Its design is unique and attractive which is a great selling point, especially in today's market of cheap private label manufactured plastic bottles. Le Bon Table believes that the trend of bottled drinking water is going back to the age of glass bottles. Not only is plastic not conducive to Le Bon Tables "Green" principles, but...more and more, as scientific research goes on, plastic is found to be permeating the water with trace amounts of harmful PCBs. Even more so, one of the great marketing points for "au" Le Cadeau, is that it is laced with colloidal gold...nano particles. In some countries of the Far East colloidal gold is thought to be a natural cure for rheumatism. It is also believed that it balances the "Chi" in ones system.

Le Bon Table Brand Gourmet dinners for two are in a league of their own. There is not ONE food manufacturer in the U. S. that caters to the COUPLE and at an affordable price. Especially, in the lines of Gourmet Food, real Gourmet Food! For example: Le Bon Tables Beef Wellington Gourmet Dinner for Two. This Package comes complete with (2) 10 oz. Beef Wellington... made of choice beef tenderloin, sautéed sweet onion and wild mushrooms all encircled in a beautifully packaged puff pastry shell and served with a smattering of peppers and baby asparagus... the wellington swimming in a pool of brown hunter sauce with swirls of bordelaise, and the vegetables topped in a cranberry hollandaise. Suggested retail price...\$19.99. The cost of this very same meal sells in high end restaurants for \$29.95 per person. This is just one example!

Le Bon Table Brand Foods Corporation is also the Pioneer and manufacturer of the Le Bon Table Controlled Atmosphere Shipping Container. This shipping container is designed not only to prolong the freshness and shelf life of food products from 10-60 days it can also monitor, via satellite, the contents of the container and can detect any type of terrorist weapons such as dirty bombs, anthrax, and seran nerve gasses that may be stored in the container itself. This allows the monitoring station to warn the cargo ship, who in turn, will take the necessary steps in preventing that particular container to arrive at a port here in our homeland.

2. Company Summary

Le Bon Table Brand Foods Corporation is currently operating their executive offices out of a 6,000 sq. ft. executive office park at: 3557 S. Valley View Las Vegas, Nevada 89103; (888) 229-1030. The hours of operation are Monday - Friday 8:00 am - 5:00 pm.

Le Bon Table also leases a kitchen concession inside of the popular Restaurant and Gambling Hall known as "MOON DOGGIES" @ 1750 S. Rainbow Las Vegas, Nevada 89146; (702) 237-0270. The hours of operation are Seven Days a week from 10:00 am - 1:00 am.

Le Bon Table Brand Foods Corporation

Le Bon Table utilizes the restaurant facilities to sell food to the general public, but most importantly, the facility is used as their Research and Development and test kitchen operations. Le Bon Table will also begin video taping their daily cooking show "The Homer Lee Thomas Show" beginning August of 2008 directly from the facility as well. The menu that is offered to the patrons was designed and created by Master Chef/ Homer Lee Thomas A.C.F.

2.1. Company Officers and Directors

Le Bon Table Brand Foods Corporation is a recognized Food and Beverage Manufacturing company, incorporated in the State of California in 1986. There are currently (5) officers and Directors.

- Denise S. Sullivan Chairman of the Board
- Tom Mills President/ Director
- Carolyn Berry Vice President Operations/ Director
- William Guest Vice President Sales/ Director
- Mary Bonhage Sec.-Treas./ Director

In 2006, the incorporator and current President, Denise S. Sullivan, elected to amend the articles of incorporation to allow for the issuance of up to 150,000,000 shares of common stock which would be made available to the company for the sole purposes of raising operating capital, issuing stock to employees, raising business capital, and for the further purposes of making acquisitions.

On May 10, 2007, the company filed a Form Regulation D Rule 504 with the Securities and Exchange Commission. The filing of this form enabled the company to raise up to \$250,000.00 (as applied for) and exempt from Securities and Exchange Commission registration.

On June 3, 2007, the company engaged in the takeover of a publicly traded NYSE company, Leasing Solutions, Inc. Shortly thereafter, the President of Le Bon Table, initiated the steps as proscribed by California Corporate Statutes, the takeover and revival ship of Leasing Solutions, Inc. Requests were submitted to the NASDAQ Stock Market to change the name and trading symbol of Leasing Solutions, Inc. to Le Bon Table Brand Foods Corporation.

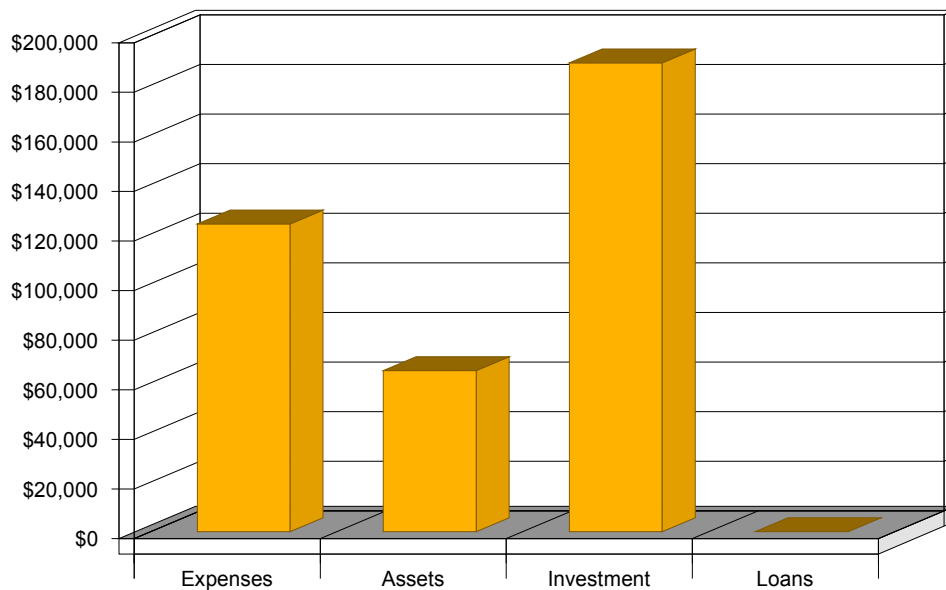
On August 1, 2007, the Board of Directors of Le Bon Table Brand Foods Corporation appointed INTEGRITY STOCK TRANSFER of Las Vegas, Nevada as the companies stock transfer agent.

2.2. Start-up Summary

Le Bon Table Brand Foods Corporation

<i>Start-up</i>	
Requirements	
Start-up Expenses	
Advertising, Marketing, Trade Shows	\$85,000
Development Costs	\$70,000
Rent (first month/last month and deposit)	\$13,000
Utilities	\$5,000
Legal Fees	\$112,000
Total Start-up Expenses	\$250,000
Start-up Assets	
Cash Required	\$0
Start-up Inventory	\$250,000
Other Current Assets	22,000
Television Cameras and Equipment	
Long-term Assets	\$250,000
Total Assets	\$272,000
Total Requirements	\$250,000

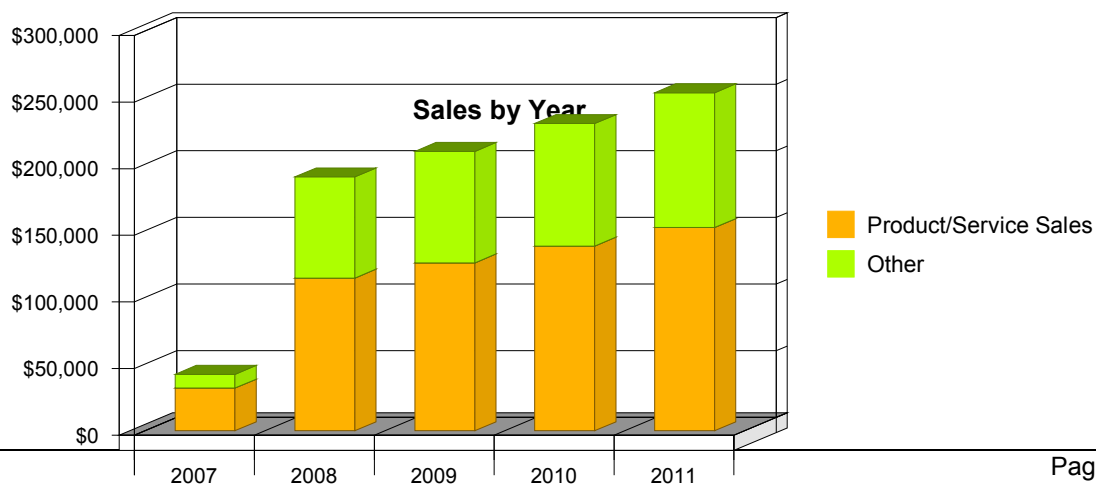
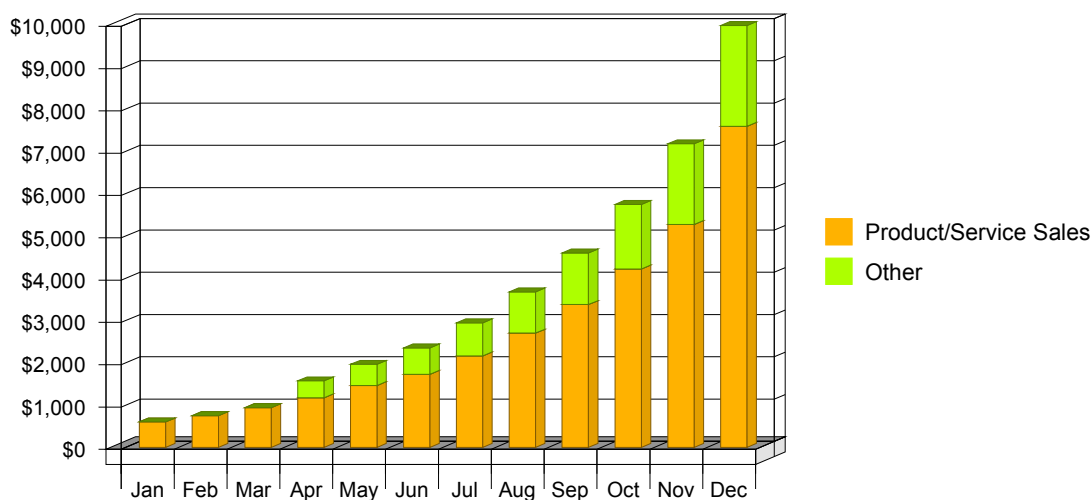
Start-up



Le Bon Table Brand Foods Corporation

Sales Forecast					
	2008	2009	2010	2011	20112
Sales					
Product/Service Sales	\$31,964	\$114,500	\$125,950	\$138,545	\$152,399
Other	\$10,315	\$76,000	\$83,600	\$91,960	\$101,156
Total Sales	\$42,279	\$190,500	\$209,550	\$230,505	\$253,555
Direct Cost of Sales	2007	2008	2009	2010	2011
Production Expenses	\$12,784	\$45,800	\$50,380	\$55,418	\$60,959
Other	\$3,812	\$30,400	\$33,440	\$36,784	\$40,462
Subtotal Direct Cost of Sales	\$16,596	\$76,200	\$83,820	\$92,202	\$101,421

Sales Monthly



Le Bon Table Brand Foods Corporation

Milestones

<i>Personnel Plan</i>					
	2008	2009	20010	2011	2012
Management Salaries	\$72	\$570	\$630	\$650	\$1,000
Non Management Salaries	\$22	\$332	\$400	\$600	\$800
Total People	3	16		45	60
Total Payroll	\$99	\$902	\$1,030	\$1,250	\$1,800

3. Financial Plan

3.1. Start-up Funding

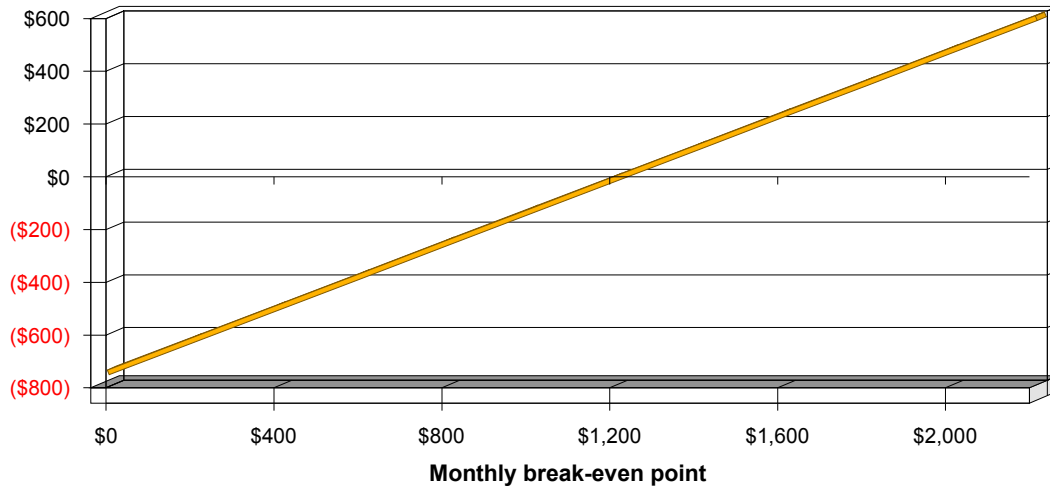
Le Bon Table Brand Foods Corporation

<i>Start-up Funding</i>	
Start-up Expenses to Fund	\$124,100
Start-up Assets to Fund	\$65,000
Total Funding Required	\$250,000
Assets	
Non-cash Assets from Start-up	\$65,000
Cash Requirements from Start-up	\$0
Additional Cash Raised	\$82,000
Cash Balance on Starting Date	\$0
Total Assets	\$147,000
Liabilities and Capital	
Liabilities	
Current Borrowing	\$0
Long-term Liabilities	\$0
Accounts Payable (Outstanding Bills)	\$35,000
Other Current Liabilities (interest-free)	\$0
Total Liabilities	\$35,000
Capital	
Planned Investment	
Owner	\$0
Investor	\$750,000
Additional Investment Requirement	\$250,000
Total Planned Investment	\$1,000,000
Loss at Start-up (Start-up Expenses)	(\$24,100)
Total Capital	\$65,000
Total Capital and Liabilities	\$65,000
Total Funding	\$1,040,900

3.2. Break-even Analysis

<i>Break-even Analysis</i>	
Monthly Revenue Break-even	\$1,227
Assumptions:	
Average Percent Variable Cost	39%
Estimated Monthly Fixed Cost	\$745

Break-even Analysis



Break-even point = where line intersects with 0

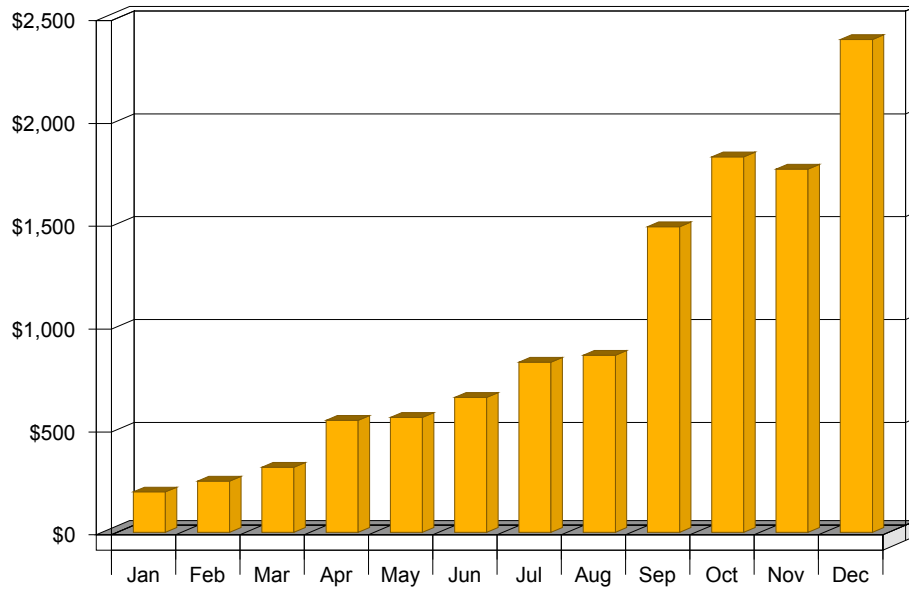
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3.3. Projected Profit and Loss

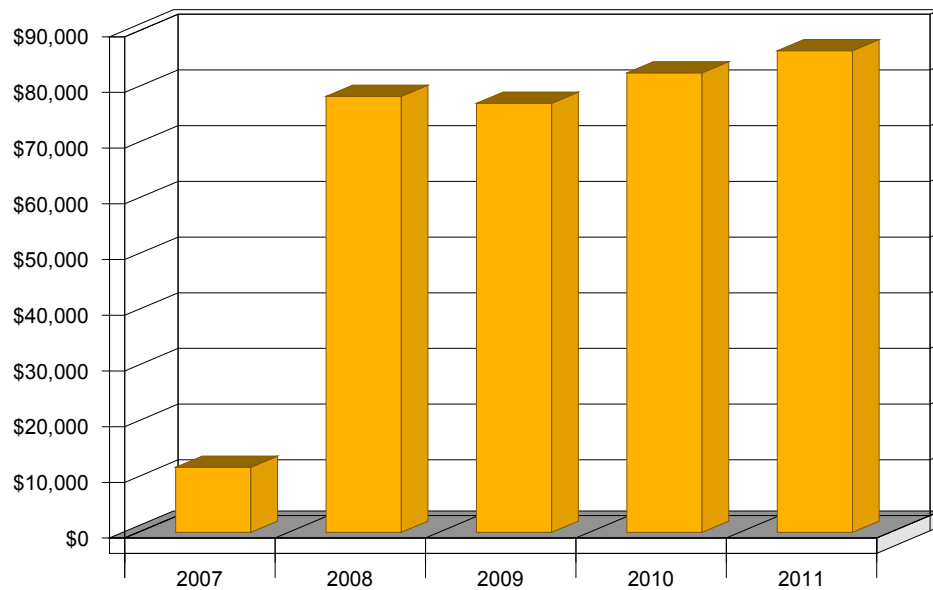
<i>Pro Forma Profit and Loss</i>					
	2008	2009	2010	2011	2012
Sales	\$42,279	\$190,500	\$209,550	\$230,505	\$253,555
Direct Costs of Goods	\$16,596	\$76,200	\$83,820	\$92,202	\$101,421
Other Costs of Goods	\$0	\$0	\$0	\$0	\$0
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Cost of Goods Sold	\$16,596	\$76,200	\$83,820	\$92,202	\$101,421
Gross Margin	\$25,683	\$114,300	\$125,730	\$138,303	\$152,134
Gross Margin %	60.75%	60.00%	60.00%	60.00%	60.00%
Expenses					
Payroll	\$63	\$902	\$1,030	\$1,250	\$1,800
Marketing/Promotion	\$0	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$154	\$350	\$500	\$1,000	\$1,500
Payroll Taxes	\$95	\$135	\$155	\$188	\$270
Other Expenses	\$8,065	\$1,000	\$14,000	\$18,000	\$25,000
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Total Operating Expenses	\$8,944	\$2,387	\$15,685	\$20,438	\$28,570
Profit Before Interest and Taxes	\$16,740	\$111,913	\$110,046	\$117,866	\$123,564
EBITDA	\$16,740	\$111,913	\$110,046	\$117,866	\$123,564
Interest Expense	\$46	\$42	\$0	\$0	\$0
Taxes Incurred	\$5,008	\$33,561	\$33,014	\$35,360	\$37,069
Net Profit	\$11,686	\$78,309	\$77,032	\$82,506	\$86,495
Net Profit/Sales	27.64%	41.11%	36.76%	35.79%	34.11%

Le Bon Table Brand Foods Corporation

Profit Monthly

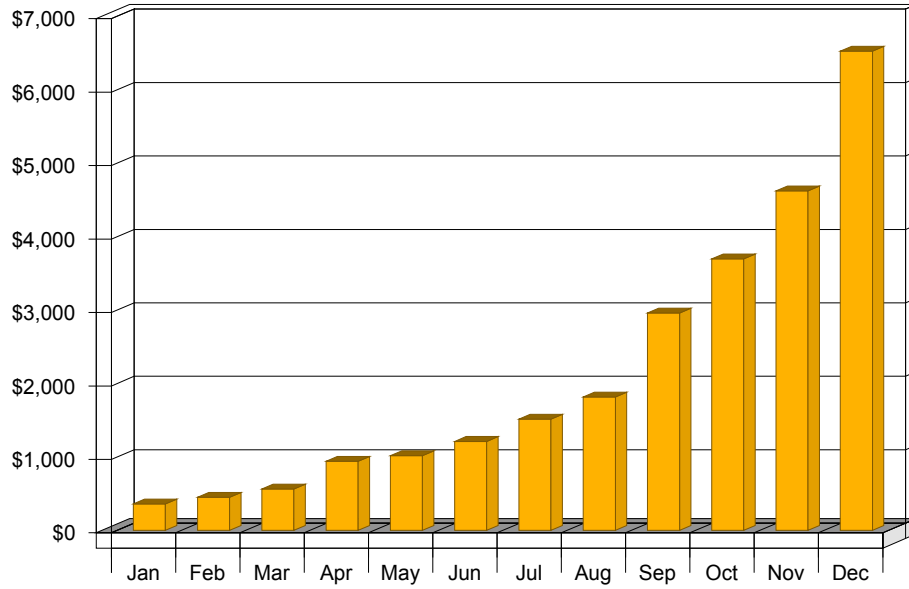


Profit Yearly

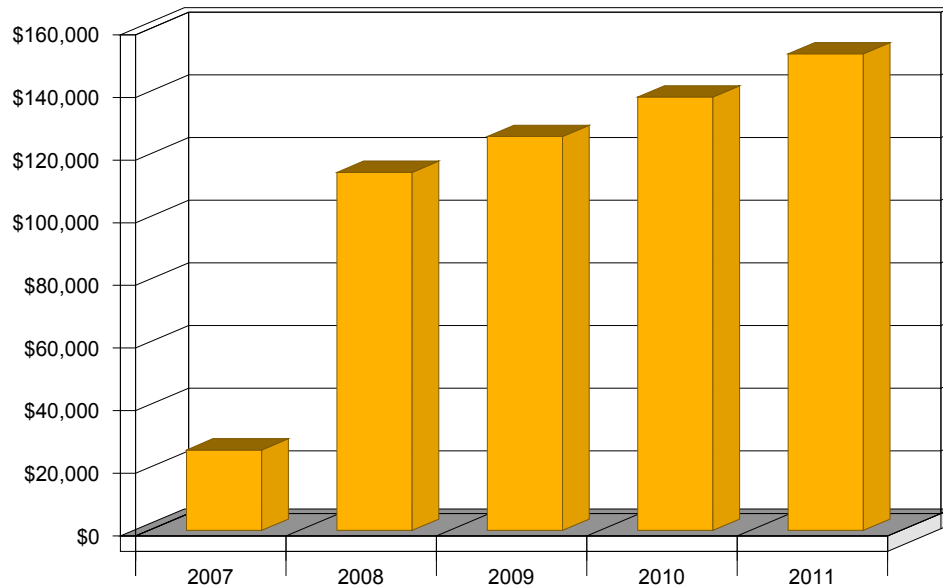


Le Bon Table Brand Foods Corporation

Gross Margin Monthly



Gross Margin Yearly



3.4. Projected Cash Flow

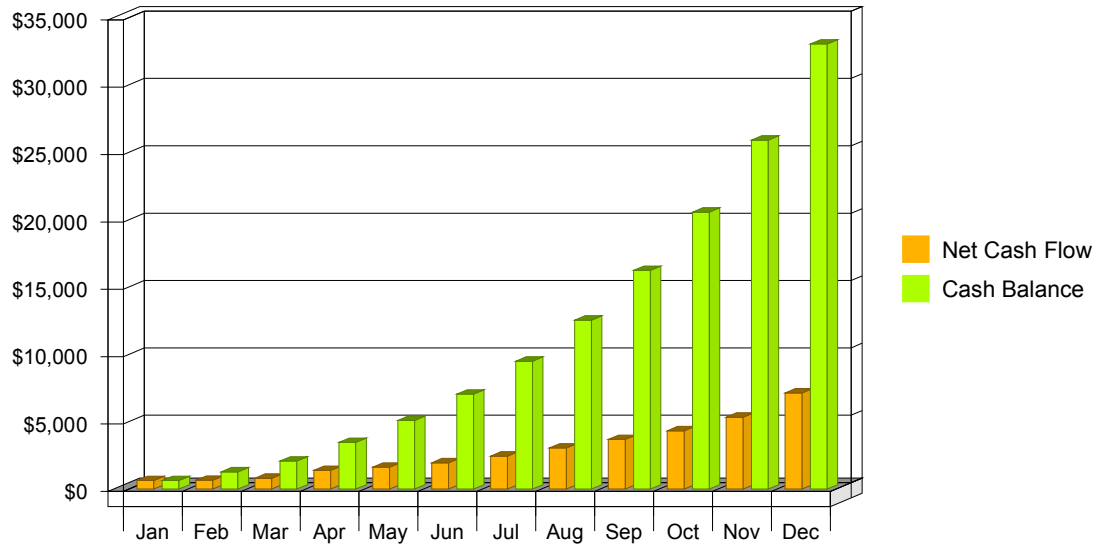
Le Bon Table Brand Foods Corporation

<i>Pro Forma Cash Flow</i>					
	2008	2009	2010	2011	2012
Cash Received					
Cash from Operations					
Cash Sales	\$42,27	\$190,500	\$209,550	\$230,505	\$253,555
Subtotal Cash from Operations	\$42,27	\$190,500	\$209,550	\$230,505	\$253,555
Additional Cash Received					
Sales Tax, VAT, HST/GST Received	\$0	\$0	\$0	\$0	\$0
New Current Borrowing	\$840	\$0	\$0	\$0	\$0
New Other Liabilities (interest-free)	\$0	\$0	\$0	\$0	\$0
New Long-term Liabilities	\$0	\$0	\$0	\$0	\$0
Sales of Other Current Assets	\$0	\$0	\$0	\$0	\$0
Sales of Long-term Assets	\$0	\$0	\$0	\$0	\$0
New Investment Received	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Received	\$43,11	\$190,500	\$209,550	\$230,505	\$253,555
Expenditures	2008	2008	2009	2010	2011
Expenditures from Operations					
Cash Spending	\$63	\$902	\$1,030	\$1,250	\$1,800
Bill Payments	\$944	\$265,622	\$164,514	\$169,759	\$190,429
Subtotal Spent on Operations	\$1000	\$266,524	\$165,544	\$171,009	\$192,229
Additional Cash Spent					
Sales Tax, VAT, HST/GST Paid Out	\$0	\$0	\$0	\$0	\$0
Principal Repayment of Current Borrowing	\$0	\$840	\$0	\$0	\$0
Other Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0
Long-term Liabilities Principal Repayment	\$0	\$0	\$0	\$0	\$0
Purchase Other Current Assets	\$0	\$0	\$0	\$0	\$0
Purchase Long-term Assets	\$0	\$0	\$0	\$0	\$0
Dividends	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Spent	\$10,070	\$267,364	\$165,544	\$171,009	\$192,229
Net Cash Flow	\$33,000	(\$76,864)	\$44,006	\$59,496	\$61,326

Le Bon Table Brand Foods Corporation

Cash Balance	\$33,049	(\$43,815)	\$191	\$59,687	\$121,013
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Cash



Le Bon Table Brand Foods Corporation

3.5. Projected Balance Sheet

<i>Pro Forma Balance Sheet</i>					
	2008	2009	2010	2011	2012
Assets					
Current Assets					
Cash	\$33,049	(\$43,815)	\$191	\$59,687	\$121,013
Inventory	\$48,404	\$222,245	\$244,470	\$268,917	\$295,808
Other Current Assets	\$22,000	\$0	\$0	\$0	\$0
Total Current Assets	\$103,453	\$178,431	\$244,661	\$328,604	\$416,821
Long-term Assets					
Long-term Assets	\$250,00	\$0	\$0	\$0	\$0
Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0
Total Long-term Assets	\$0	\$0	\$0	\$0	\$0
Total Assets	\$103,453	\$178,431	\$244,661	\$328,604	\$416,821
Liabilities and Capital	2008	2009	2010	2011	20112
Current Liabilities					
Accounts Payable	\$3,927	\$23,435	\$12,634	\$14,071	\$15,793
Current Borrowing	\$840	\$0	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0	\$0	\$0
Subtotal Current Liabilities	\$4,767	\$23,435	\$12,634	\$14,071	\$15,793
Long-term Liabilities	\$0	\$0	\$0	\$0	\$0
Total Liabilities	\$4,767	\$23,435	\$12,634	\$14,071	\$15,793
Paid-in Capital	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100
Retained Earnings	(\$124,100)	(\$112,414)	(\$34,105)	\$42,927	\$125,433
Earnings	\$11,686	\$78,309	\$77,032	\$82,506	\$86,495
Total Capital	\$76,686	\$154,995	\$232,027	\$314,533	\$401,028
Total Liabilities and Capital	\$81,453	\$178,431	\$244,661	\$328,604	\$416,821
Net Worth	\$76,686	\$154,995	\$232,027	\$314,533	\$401,028

3.6. Business Ratios

Le Bon Table Brand Foods Corporation

Ratio Analysis						
	2008	2009	2010	2011	2012	Industry Profile
Sales Growth	0.00%	350.58%	10.00%	10.00%	10.00%	0.00%
Percent of Total Assets						
Inventory	59.43%	124.56%	99.92%	81.84%	70.97%	0.00%
Other Current Assets	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
Total Current Assets	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Long-term Assets	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Assets	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Current Liabilities						
Current Liabilities	5.85%	13.13%	5.16%	4.28%	3.79%	0.00%
Long-term Liabilities	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Total Liabilities	5.85%	13.13%	5.16%	4.28%	3.79%	0.00%
Net Worth	94.15%	86.87%	94.84%	95.72%	96.21%	100.00%
Percent of Sales						
Sales	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Gross Margin	60.75%	60.00%	60.00%	60.00%	60.00%	0.00%
Selling, General & Administrative Expenses	33.11%	18.89%	23.24%	24.21%	25.89%	0.00%
Advertising Expenses	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Profit Before Interest and Taxes	39.59%	58.75%	52.52%	51.13%	48.73%	0.00%
Main Ratios						
Current	17.09	7.61	19.37	23.35	26.39	0.00
Quick	6.93	-1.87	0.02	4.24	7.66	0.00
Total Debt to Total Assets	5.85%	13.13%	5.16%	4.28%	3.79%	0.00%
Pre-tax Return on Net Worth	21.77%	72.18%	47.43%	37.47%	30.81%	0.00%
Pre-tax Return on Assets	20.50%	62.70%	44.98%	35.87%	29.64%	0.00%
Additional Ratios						
	2007	2008	2009	2010	2011	
Net Profit Margin	27.64%	41.11%	36.76%	35.79%	34.11%	n.a
Return on Equity	15.24%	50.52%	33.20%	26.23%	21.57%	n.a
Activity Ratios						
Inventory Turnover	0.28	0.56	0.36	0.36	0.36	n.a
Accounts Payable Turnover	3.40	12.17	12.17	12.17	12.17	n.a
Payment Days	27	18	43	28	28	n.a
Total Asset Turnover	0.52	1.07	0.86	0.70	0.61	n.a
Debt Ratios						
Debt to Net Worth	0.06	0.15	0.05	0.04	0.04	n.a
Current Liab. to Liab.	1.00	1.00	1.00	1.00	1.00	n.a
Liquidity Ratios						

Le Bon Table Brand Foods Corporation

Net Working Capital	\$76,686	\$154,995	\$232,027	\$314,533	\$401,028	n.a
Interest Coverage	367.90	2664.59	0.00	0.00	0.00	n.a
Additional Ratios						
Assets to Sales	1.93	0.94	1.17	1.43	1.64	n.a
Current Debt/Total Assets	6%	13%	5%	4%	4%	n.a
Acid Test	6.93	-1.87	0.02	4.24	7.66	n.a
Sales/Net Worth	0.55	1.23	0.90	0.73	0.63	n.a
Dividend Payout	0.00	0.00	0.00	0.00	0.00	n.a

3.7. Long-term Plan

Appendix

Sales Forecast													
	Beginning November r 2008												
Sales													
Product/Service Sales	0%	80	\$750	\$937	\$1,171	\$1,463	\$1,728	\$2,160	\$2,700	\$3,375	\$4,218	\$5,272	\$7,590
Other	0%	\$0	\$0	\$0	\$400	\$500	\$625	\$781	\$976	\$1,220	\$1,525	\$1,906	\$2,382
Total Sales		\$60	\$750	\$937	\$1,571	\$1,963	\$2,353	\$2,941	\$3,676	\$4,595	\$5,743	\$7,178	\$9,972
Direct Cost of Sales													
Production Expenses		\$80	\$300	\$374	\$628	\$785	\$941	\$1,176	\$1,470	\$1,148	\$1,435	\$1,794	\$2,493
Other		\$0	\$0	\$0	\$0	\$160	\$200	\$250	\$390	\$488	\$610	\$762	\$952
Subtotal Direct Cost of Sales		\$24	\$300	\$374	\$628	\$945	\$1,141	\$1,426	\$1,860	\$1,636	\$2,045	\$2,556	\$3,445

Appendix

<i>Personnel Plan</i>	Beginning August 2008												
Management Salaries	0%	\$24	\$24	\$28	\$30	\$32	\$34	\$38	\$40	\$40	\$40	\$40	\$40
Non Management Salaries	0%	\$12	\$12	\$12	\$14	\$16	\$18	\$20	\$20	\$20	\$22	\$26	\$28
Total People		0	0	0	0	0	0	0	0	0	0	0	0
Total Payroll		\$36	\$36	\$40	\$44	\$48	\$52	\$58	\$60	\$60	\$62	\$66	\$68

Appendix

Pro Forma Profit and Loss

	Beginning November 2008											
Sales	\$60	\$750	\$937	\$1,571	\$1,963	\$2,353	\$2,941	\$3,676	\$4,595	\$5,743	\$7,178	\$9,972
Direct Costs of Goods	\$24	\$300	\$374	\$628	\$945	\$1,141	\$1,426	\$1,860	\$1,636	\$2,045	\$2,556	\$3,445
Other Costs of Goods	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cost of Goods Sold	\$24	\$300	\$374	\$628	\$945	\$1,141	\$1,426	\$1,860	\$1,636	\$2,045	\$2,556	\$3,445
Gross Margin	\$36	\$450	\$563	\$943	\$1,018	\$1,212	\$1,515	\$1,816	\$2,959	\$3,698	\$4,622	\$6,527
Gross Margin %	60.00%	60.00%	60.09%	60.03%	51.86%	51.51%	51.51%	49.40%	64.40%	64.39%	64.39%	65.45%
Expenses												
Payroll	\$36	\$36	\$40	\$44	\$48	\$52	\$58	\$60	\$60	\$62	\$66	\$68
Marketing/Promotion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$12	\$16	\$18
Payroll Taxes	\$5	\$5	\$6	\$7	\$7	\$8	\$9	\$9	\$9	\$9	\$10	\$10
Other Expenses	\$25	\$40	\$50	\$100	\$150	\$200	\$250	\$500	\$750	\$1,000	\$2,000	\$3,000
Total Operating Expenses	\$78	\$93	\$108	\$163	\$217	\$272	\$329	\$581	\$831	\$1,083	\$2,092	\$3,096
Profit Before Interest and Taxes	\$2	\$357	\$455	\$780	\$801	\$940	\$1,186	\$1,235	\$2,128	\$2,615	\$2,530	\$3,431
EBITDA	\$28	\$357	\$455	\$780	\$801	\$940	\$1,186	\$1,235	\$2,128	\$2,615	\$2,530	\$3,431
Interest Expense	\$1	\$1	\$2	\$2	\$3	\$4	\$4	\$5	\$5	\$6	\$6	\$7
Taxes Incurred	\$84	\$107	\$136	\$233	\$239	\$281	\$355	\$369	\$637	\$783	\$757	\$1,027
Net Profit	\$19	\$249	\$317	\$545	\$559	\$656	\$828	\$861	\$1,486	\$1,826	\$1,767	\$2,397
Net Profit/Sales	32.79%	33.17%	33.86%	34.67%	28.45%	27.87%	28.14%	23.43%	32.34%	31.80%	24.61%	24.03%

Appendix

<i>Pro Forma Cash Flow</i>	Beginning November 2008												
Cash Received													
Cash from Operations													
Cash Sales	\$60	\$750	\$937	\$1,571	\$1,963	\$2,353	\$2,941	\$3,676	\$4,595	\$5,743	\$7,178	\$9,972	
Subtotal Cash from Operations	\$60	\$750	\$937	\$1,571	\$1,963	\$2,353	\$2,941	\$3,676	\$4,595	\$5,743	\$7,178	\$9,972	
Additional Cash Received													
Sales Tax, VAT, HST/GST Received	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Current Borrowing		\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	
New Other Liabilities (interest-free)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Long-term Liabilities		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sales of Other Current Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sales of Long-term Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
New Investment Received		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal Cash Received		\$67	\$820	\$1,007	\$1,641	\$2,033	\$2,423	\$3,011	\$3,746	\$4,665	\$5,813	\$7,248	\$10,042
Expenditures													
Expenditures from Operations													
Cash Spending		\$36	\$36	\$40	\$44	\$48	\$52	\$58	\$60	\$60	\$62	\$66	\$68
Bill Payments		\$4	\$129	\$167	\$211	\$356	\$415	\$508	\$638	\$912	\$1,426	\$1,842	\$2,832
Subtotal Spent on Operations		\$40	\$165	\$207	\$255	\$404	\$467	\$566	\$698	\$972	\$1,488	\$1,908	\$2,900
Additional Cash Spent													
Sales Tax, VAT, HST/GST Paid Out		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Principal Repayment of Current Borrowing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Liabilities Principal Repayment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Long-term Liabilities Principal Repayment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchase Other Current Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Purchase Long-term Assets		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Dividends		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Cash Spent		\$40	\$165	\$207	\$255	\$404	\$467	\$566	\$698	\$972	\$1,488	\$1,908	\$2,900
Net Cash Flow		\$63	\$655	\$800	\$1,386	\$1,629	\$1,956	\$2,445	\$3,048	\$3,693	\$4,325	\$5,340	\$7,142
Cash Balance		\$63	\$1,285	\$2,086	\$3,472	\$5,101	\$7,057	\$9,502	\$12,549	\$16,242	\$20,567	\$25,907	\$33,049

Appendix

Pro Forma Balance Sheet

	Beginning November 2008												
Assets	Starting Balances												
Current Assets													
Cash	\$0	\$630	\$1,285	\$2,086	\$3,472	\$5,101	\$7,057	\$9,502	\$12,549	\$16,242	\$20,567	\$25,907	\$33,049
Inventory	\$65,000	\$64,760	\$64,460	\$64,086	\$63,458	\$62,513	\$61,372	\$59,946	\$58,086	\$56,450	\$54,405	\$51,849	\$48,404
Other Current Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Current Assets	\$65,000	\$65,390	\$65,745	\$66,172	\$66,930	\$67,614	\$68,429	\$69,448	\$70,635	\$72,692	\$74,972	\$77,756	\$81,453
Long-term Assets													
Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Accumulated Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Long-term Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assets	\$65,000	\$65,390	\$65,745	\$66,172	\$66,930	\$67,614	\$68,429	\$69,448	\$70,635	\$72,692	\$74,972	\$77,756	\$81,453
Liabilities and Capital													
Current Liabilities													
Accounts Payable	\$0	\$123	\$160	\$199	\$343	\$398	\$487	\$608	\$865	\$1,366	\$1,749	\$2,696	\$3,927
Current Borrowing	\$0	\$70	\$140	\$210	\$280	\$350	\$420	\$490	\$560	\$630	\$700	\$770	\$840
Other Current Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Subtotal Current Liabilities	\$0	\$193	\$300	\$409	\$623	\$748	\$907	\$1,098	\$1,425	\$1,996	\$2,449	\$3,466	\$4,767
Long-term Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Liabilities	\$0	\$193	\$300	\$409	\$623	\$748	\$907	\$1,098	\$1,425	\$1,996	\$2,449	\$3,466	\$4,767
Paid-in Capital	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100	\$189,100
Retained Earnings	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)	(\$124,100)
Earnings	\$0	\$197	\$446	\$763	\$1,307	\$1,866	\$2,522	\$3,349	\$4,210	\$5,696	\$7,523	\$9,289	\$11,686
Total Capital	\$65,000	\$65,197	\$65,446	\$65,763	\$66,307	\$66,866	\$67,522	\$68,349	\$69,210	\$70,696	\$72,523	\$74,289	\$76,686
Total Liabilities and Capital	\$65,000	\$65,390	\$65,745	\$66,172	\$66,930	\$67,614	\$68,429	\$69,448	\$70,635	\$72,692	\$74,972	\$77,756	\$81,453
Net Worth	\$65,000	\$65,197	\$65,446	\$65,763	\$66,307	\$66,866	\$67,522	\$68,349	\$69,210	\$70,696	\$72,523	\$74,289	\$76,686