

RMK Technologies, Inc.

"Solutions for Telecom"

BUSINESS PLAN

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EXECUTIVE SUMMARY

1.1 Statement of Purpose

The purpose of this business plan is to detail the strategic objectives of our Company and to provide a comprehensive overview and the information necessary for assisting private investors and financial institutions in the evaluation of a capital investment into the Company to accelerate growth and the viability of a successful return on that investment.

1.2 Description of the Company

RMK Technologies, Inc., or the Company, formed in April of 2008, is a telecommunications software, services and support company located in Bend, Oregon that specializes in the wholesale telecommunications industry. The company was created in response to a growing demand for corporate support and assistance of companies that wish to expand their portfolio of service offerings to include Voice over IP and other telecommunications related products and services.

1.3 Mission, Vision and Values

Our purpose is to support and promote the growth of existing small to medium sized organizations and prospective small business owners by providing cost-effective solutions that meet growing telecommunications demands. Telecommunications is a rapidly growing industry and the Voice over IP market is maturing at an unprecedented rate. Our aim is to assist businesses on their entry into this market segment and to provide the experience, software, services and support required to enable our customers to become and remain successful. By promoting our customers' success, we are also successful.

1.4 Objectives

Our primary business objective is to become a leading provider of telecommunications services development and support. By maintaining and growing a steady flow of customer sales in accordance with our strategy and implementation guidelines and retaining customers by providing superior customer support, we aim to achieve a sales target of \$185,000 gross revenue for fiscal year 2008, \$475,000 gross revenue earnings in fiscal year 2009 and annual gross revenue exceeding \$800,000 in fiscal year 2010. To do so, we have set out the following objectives:

- Utilize our sales resources and contacts to increase sales as quickly as possible.
- Become cash-flow positive within the first six months of operation.
- Ensure that cash-flow remains positive, spending wisely.
- Partner with corporations and businesses.

1.5 Keys to Success

- Brand name promotion and successful marketing implementations to support well-defined long-range goals for assurance of longevity.
- Customer retention through customer service excellence; providing customer referrals and testimonials leading to further growth.
- Adherence to Operational and Marketing Budgets.
- Retaining Earnings to fund an emergency funds capital assets account that is continuously funded from revenue.
- Future-proofing our products and services by way of continuous Research and Development; producing additional streams of revenue.

COMPANY OVERVIEW

2.1 Business Structure

RMK Technologies, Inc. is a privately held company and operates as a Subchapter S Corporation under the jurisdiction of the State of Oregon and the United States of America.

Should the company show substantial growth over a period of three years, steps may be taken to re-establish the corporation as a C corporation to take advantage of corporate tax rates and further shareholder deductions. Currently, shareholders wish to take advantage of the single, pass-through taxation that an S-election provides.

2.2 Company Ownership

RMK Technologies, Inc. has been issued 2500 shares of common stock. Matthew Klein owns 1,000 of the aforementioned shares. Kenneth Rice owns 1,000 of the aforementioned shares. The remaining 500 shares of stock are retained by the corporation for future disbursement.

2.3 Operations

2.3.1 *Hours and Days of Operation*

The hours of operation are Monday - Friday, 7:00 A.M. - 5:30 P.M. Pacific Time.

All nationally recognized holidays are observed. If the post office is closed, so are we.

The Company provides emergency off-hours services for 24-hour live support coverage.

2.3.2 *Company Location*

The Company currently holds a main office at 21109 Bayou Drive Bend, OR 97702.

Future offices will be held at 25 NW Minnesota Ave., Suite #x Bend, OR 97701.

The Company does not rely on location for a successful operation. A store-front and walk-in traffic is not required for operation and we are able to curb such related expenses by working on-site with customers or remotely from home-offices and rented space.

2.3.3 *Licensing, Permits & Other Membership Information*

RMK Technologies, Inc. will be licensed by the City of Bend to conduct business within the City Limits of Bend, Oregon.

RMK Technologies, Inc. will be a member of the Bend Chamber of Commerce.

RMK Technologies, Inc. will be a member of the Better Business Bureau.

Future service implementations may require Oregon Public Utility Commission regulatory approval, Public Utility Commission approval from additional States and Federal Communications Commission registration.

2.4 **Risk Management**

2.4.1 *Risk Reduction*

The Company, through the design of its Network, Systems and Software, will reduce its liability for service interruption that may occur with use of its Products or Services by way of building in fault-tolerance and bypassing points of failure and providing multiple layers of redundancy.

2.4.1 *Risk Avoidance*

There may be scenarios outside of the Company's control that may lead to service interruption and loss of business for customers. Through language in customer contracts, the Company is held exempt from legal action and liability by the customer for any scenarios that may prove to be harmful to the customer.

2.4.2 *Risk Transfer*

In the event that further liability protection is required, the Company will acquire General Liability Insurance and Errors and Omissions coverage in the aggregate amount of \$ 2,000,00.00 total, \$ 1,000,000.00 per incident, from Sage Insurance located in Bend, Oregon. As the company continues to grow, we shall increase this liability coverage for further protection.

PRODUCTS AND SERVICES

3.1 Product and Service Descriptions

Our Company's main focus is on providing telecommunications companies the tools and the means by which they can easily implement their business plan. Through working with the customer, we will identify the customers' needs and provide a cost-effective full service and toolset package for them to begin sales without incurring many of the necessary startup burdens and learning curve that goes along with them.

Wholesale Long Distance and Local Phone Services

Every telecommunications provider relies on an upstream carrier to interconnect with in order to provide local and long distance services. Our long distance and local phone services provide cost-effective solutions to allow startup telecommunications carriers and/or existing telecommunications carriers avoid cost barriers associated with providing phone service.

- **Long Distance Service**

Our wholesale long distance rates are as low as five-tenths of a penny per minute, and are competitive with the national environment. Communications carriers may in turn develop Unlimited Fixed Cost phone service plans or further bill customers at a price per minute of \$0.01 or higher to achieve expected profit margins on long distance service.

- **Local Service**

By partnering with local exchange carriers in many national areas and by utilizing our vendor contracts with larger telecommunications carriers, we are able to reduce the cost that telecommunications carriers face when it comes to providing local phone numbers and local phone service calls to and from their region of interest.

- **Inbound Toll Free Service**

We offer a variety of Toll Free (1-800, 888, 877, 866) Services. By using competitive contracts with multiple Long Distance providers for ordering these services, we are able to offer customers cost-effective per minute pricing. Several extended service offerings include Time of Day/Time of Week routing, Toll Free service fault tolerance and load balancing, Vanity phone number ordering and other RESPORG (Responsible Organization) services. The two service offerings for this product is 1) The Toll Free number rings to a customer platform and the customer handles the routing or 2) The Toll Free number rings to the Public Phone Network at an instant, customer-updated phone number.

- **Outbound Toll Free Service**

One of the unique services that we offer as a public service is the ability for others to utilize our outbound toll-free calling servers. This allows others to conserve telephone lines by providing an alternate route for outbound toll free calls to be placed. We are able to profit from providing this free service by the reciprocal compensation fees billed and collected by our Company from terminating long distance providers that provide service for the toll free numbers.

- **Nationwide Marketing Numbers**

There is a unique product that is offered typically by Bell Operating Companies that is called a Market Expansion Line. The service that we provide is synonymous with a Market Expansion Line and is used to provide local phone numbers to otherwise Long Distance Markets that consumers wish to expand their Marketing to. This service saves consumers a typical 60% overhead on Toll Free Service that would otherwise be used in place of local phone numbers. We deliver the received inbound calls to the communications provider that is providing this consumer service.

Application Services

- **Least Cost Routing**

Our least cost routing platform allows a communications carrier to subscribe to multiple upstream long distance carriers to choose the lowest cost of a route for an outbound long distance call and then connects the call to that carrier. This can produce an upwards savings of 60% to the communications carrier that would typically be absorbed by the provider when providing long distance through only one carrier. Another term for this product offering is called “Cherry Picking.”

- **Automated Predictive Dialers**

The Predictive Dialing product provides a database-driven application that reads a list of phone numbers to dial, and according to per-server or per-campaign call settings, initiates an outbound phone call and connects the call upon an Answer to an IVR or a Live Operator. It further then provides call results to call detail records which may be used for reporting purposes. This product offering is able to provide valuable time savings in placing phone calls and connecting those phone calls that are answered to live customer support agents or interactive voice applications.

- **Answering Machine Detection**

This product offering allows collections companies and telemarketing companies to detect whether or not there is an Answering Machine on the other end of an outbound phone call, or if there is a live voice. When used in conjunction with our automated dialing platform, this product offering can prove to be useful for political campaigns, telemarketing, emergency broadcasting services and other notification services that need to determine whether or not there is a live voice or an answering machine on the other end of a phone call.

- **Conferencing Platform**

Our conferencing platform allows consumers to connect on the same phone call to conduct voice meetings. This platform provides a web based interface as well as a phone based interface for conference managers to silence the conference call, provide voice to one or more parties, remove users from the conference and a web-based chatting interface for users to communicate and share information online as well as the phone while attending a phone conference. The typical target audience for this service is training sessions, business sales services and organization meetings.

- **Dedicated Faxing**

One of the markets that we have entered into is the fax provider markets. With this niche offering of fax provider services, we are able to allow consumers to save costs on fax lines, long distance and equipment by utilizing our faxing platform. Our product offering includes a desktop based Print-To-Fax service, bulk faxing to vendor or customer lists, fax to e-mail services which deliver PDF documents to an e-mail address all managed from a web based interface with extensive reporting abilities.

- **Managed IVR Services**

This product provides menu-drive phone menus for consumers to call into and subscribe / unsubscribe to a list. We provide a web based interface for customers to manage prompts and data collection methods for these menus and download detailed reports. This service allows consumers to call a phone number and enter a phone number for removal or signup services related to marketing, such as Radio advertisements and event notifications.

Custom Platform Development

We provide a wide range of custom platform development services. Based on customer provided needs, we are able to research and provide cost-effective solutions to those needs. We further support our custom development work with maintenance agreements and live 24/7 customer support.

Consulting Services

We are able to provide to small to medium sized organizations consulting services that customers will come across when entering into various aspects of providing telecommunications services. Some of our specialties include SS7, CABS, Value Added Services (such as Voicemail and Hosted PBX platforms), LERG entry, and equipment evaluation and purchasing decisions.

3.2 Competitive Comparison

During our Market Analysis, we have found a wide variety of providers and engineering companies that list one or more of our product and service offerings, ranging in competitive pricing.

The main advantage that we have over our competitors is that our business model is based on providing a “telecommunications company in a box” platform offering, allowing our customers to focus on end-users sales and providing the means by which potential telecommunications providers can overcome the cost barrier that is typically unavoidable when entering the various telecommunications industries.

3.3 Customer Service and Support

We adhere to strict customer service guidelines to maintain customer satisfaction. We have developed our service contracts to include 24/7 live customer support and have further expanded normal daily operational hours to accommodate both East Coast and West Coast customers’ needs.

We have put in place SLA (Service Level Agreements) which compensate customers for outages due to network failures within our control.

The Company maintains a commitment to 100% customer satisfaction for purposes of customer retention, testimonials and referrals.

3.4 Future Products and Services

- **Group Casting**

Group Casting is a service that seems to be niche, and viable for sales is a Group Casting / Predictive Dialing platform where customers utilize a web based interface to record their message and select a distribution list or if a live persons answers, redirect that call to an operator. Applications include the medical industry, political campaigns, collection agencies and emergency services notifications.

- **Call Detail Record Analysis**

It is a known fact in the telecommunications industry that carriers often make mistakes in billing practices for long distance phone calls. We will be providing web-based interfaces for customers to upload long distance call detail records to and providing detailed reports on billing mistakes. This can often be attributed to a cost savings of 5% - 15% on telecommunications.

- **Queue Management Systems**

Customers waiting in line and tying up phone lines is an unnecessary resource burden. One of the features in our Queue Management service allows for customers waiting to speak with a representative the option to have our Callback Management system to take the name and the phone number of the person calling in and hold the person's place in line by providing automatic call-back services to reconnect the caller to an agent when that caller's place in line is ready to be answered by an agent.

- **Live Operator Services**

We have partnered with several call centers to provide a fixed cost per received phone call, which can offload labor needs that would typically be incurred by staffing employees full time to answer phone calls. Our product offering provides the ability for data entry to be sent via a Web Site, Pager, E-Mail or a Phone Call.

- **Call Center Solutions**

Many existing small Call Centers have spent upwards of half of a million dollars on switching equipment and related call center software. In our experience, many of the costs incurred are avoidable. By focusing on a per-agent pricing model for our software and our ability to scale up equipment as a call center grows, we are able to provide cost effective equipment and software for this field.

- **Billing Software**

Costs on Billing Software for carriers, depending on the depth of functionality needed, can run into the hundreds of thousands of dollars. Our focus has and will continue to be small to medium sized telecommunications carriers and our billing software offering will be focused on that group. After working with several telecommunications carriers, we have brought together an extensive billing platform that meets customer needs from service ordering and management to billing printing processes and executive reporting. We intend to provide this billing software at a per-customer tiered billing rate to make it easier for telecommunications carriers to bill customers correctly from day one without incurring a large capital expense for billing software.

MARKET ANALYSIS

4.1 Market Overview

The telecommunications industry is among the fastest changing markets in the business sector. The telecommunications / phone industry maintains to be a long-term stable industry – everyone uses phones. It is, however, a very competitive industry. As a result, many telecommunications companies are seeking to reduce costs by migrating their infrastructure to Voice over IP while others are exploring new revenue streams.

4.2 Market Trends and Growth

Voice over IP services are in a unique position for rapid growth as a result of competitive forces coming to market, decreasing long distance costs, and increasing broadband competition and connectivity.

Businesses are realizing VoIP telephony as an effective solution for minimizing costs on telecommunications infrastructure. The benefits of VoIP solutions include cost-effective solutions and an overall network resource cost reduction allowing easy deployment for remote users and inter-company communications.

A Radicati Group study estimated that business spending on VoIP deployment rose from \$1 billion in 2004 to \$5.5 billion in 2008, due mainly to a reduction in equipment costs.

Among the major trends in the telecommunications market is the convergence of service offerings, often referred to as bundled services. Voice over IP enables companies, such as Cable Network Operators and Local Exchange Carriers, to bundle service packages with video, data and voice. A Kagan Research study estimated that the Voice over IP market segment of Cable Service Operators increased from \$670 million in 2005 to \$3.75 billion in 2007.

The VoIP market, while still maturing, is here to stay and is growing at an accelerated pace. A Gartner's July 2005 report titled "Forecast: Fixed Public Network Services, Worldwide, 2003-2009" stated that the worldwide VoIP market is expected to grow 51% annually to 74.1 million subscribers by year-end 2009.

A very good market focus for our study is the U.S. Residential Sales trends. This is a very good predictor of service growth. According to TIA's 2007 Telecommunication Market Review and Forecast, US Residential VoIP revenue is estimated to grow from \$4.2 billion in 2007 to \$7.7 billion in 2010 and achieving 26 million residential subscribers by 2010, a 28% compound annual growth rate.

By reviewing the market growth of Voice over IP Residential Revenue and Enterprise spending, we are able to see that Voice over IP is quickly growing at a fast pace. This allows us to see that there will be a growing trend in Cable companies implementing Bundled Service offerings, and that there is a significant basis for reasoning that, as time continues, other Local Exchange carriers and Voice over IP businesses will be seeking consulting and service solutions.

4.3 Customer Profile

We focus on offering Wholesale Voice over IP solutions to companies who are in need of telecommunications services and/or products. These include Cable Companies, Local Exchange Carriers, Wireless Internet Service Providers and traditional Internet Service Providers who wish to expand the list of services that they offer to include Phone Service.

The typical customer size will be start-up firms with fewer than 10 employees to mid-sized existing businesses with fewer than 100 staff and will be in or will soon be entering the communications or network operator / service provider industry, directly or indirectly.

4.4 Competitive Analysis

Competitor A:

Asterlink

42255 Chase Drive

Canton, MI 48188

Asterlink is a company that we work with and mainly focuses on end-user B2B sales, rather than taking an approach to helping in the creation from beginning to finish of telecommunications companies and further does not provide long term support and maintenance agreements.

Our strong Advantages against this company is our familiarity with E-911, Telecommunications Regulation and product offerings, such as Predictive Dialing and Answering Machine Detection and pricing.

Our strong Disadvantage against this company is brand name recognition.

Competitor B:

Asteria Solutions Group, Inc.

2904 Westcorp BLVD SW,

Suite 203

Huntsville, AL 35805

Asteria Solutions Group is an Alabama based company that primarily deals in all aspects of the products that we offer. I consider this company a very strong competitor.

Our strong Advantages against this company is our familiarity with aspects of being a telecommunications provider and the pricing of our services.

Our strong Disadvantages against this company is Market Share and Brand Name Recognition.

Other Indirect Competitors and Factors:

There is a strong presence of voice-over-ip providers available. Many offer very competitive factors, such as pricing and ability to provide services to areas that we otherwise would not (i.e. a provider offering German local phone numbers). We are in the business, however, to market to United States telecommunications companies wishing to add to that competitive environment and the growth of voice-over-ip providers and consumer trends has a direct impact on our sales by way of our customers' demands on our services and potential customers' interests in expanding or starting up.

FACTOR	My Business	Strength	Weakness	Asterlink	Asteria	Importance to Customer
Products	Needs Expansion on Better Interfaces	No	Yes	Does not have as many product offerings	Shares with us many similar products	1
Price	Excellent Pricing	Yes	No	Fair	High	1
Services	Wide Variety of Service Offerings	Yes	No	On the provider side, many similarities. On the consulting side, we have strength	Little to No Service Offerings, this company typically off-loads customer services for a kick-back.	1
Reliability	Excellent Reliability	Yes	No	Has been known to drop services from time to time, but quickly resolved.	Has been known to be late in product delivery.	1
Stability	Corporate Stability Unknown	No	Yes	Known in the provider field as stable.	Has laid off important key-man employees.	2
Expertise	Knowledgeable Staff to Core Parts of Business	Yes	No	Excellent Staff for VoIP, but lacks knowledge in other areas of Telecom	Excellent Expertise in Many of our Products, but lacks expertise in most aspects of our service offerings.	1
Company Reputation	New to Business, Very Well Known Staff	No	Yes	Very well known name.	Semi well known name, but a threat.	3
Location	Not As Important	No	No	Holds a VoIP Conference every year. Not important other than that.	Not important, most everything done remotely.	4

SWOT ANALYSIS

5.1 Strengths

Experienced Staff

Strong Ties to the Telecom Community

Previous Successful Company Startups

Corporate Partnerships Established, Savings on Costs for Startup

5.2 Weaknesses

Company without Reputation in itself

Months until Advertising Ability

Time, Staffing, and Work Load Spread

5.3 Opportunities

Maturing Market, continuous growth of potential customers

Strategic Planning and Timing – being in the right place, right time.

Conference attendance, well known names attending, potential customers

Previous contacts with many potential customers

5.4 Threats

Market Changes

Regulatory Changes

Competitive Environment

Further Economic Downturn

STRATEGIES AND IMPLEMENTATION

6.1 Competitive Advantage

Our products and services will stand up to competitors by way of service and product offerings as well as pricing. While many hold advantage over us in several ways, the key focus that we have is to provide an all-in-one “partner” model that helps customers avoid selecting one or more vendors to provide partial services to them. We will further stand up to competition by way of our expertise and usefulness in many facets of providing communications services, such as:

- Cable Company Infrastructure
- Local Phone Company Switching
- Long Distance Routing
- Voice over IP Technologies
- Equipment from Adapters, to Servers, to Phones, to Switches
- Unique Knowledge of Bell Technologies and Interconnections
- 911 PSAP / E-911 and CALEA
- Call Detail Record Processing, Service Billing and Printing
- Telecommunications Taxes
- Reciprocal Compensation and other Reverse Billing
- FCC and PUC Regulatory Rules

6.2 Marketing Strategy

We have a five-fold execution plan for marketing our services:

- 1) Utilizing our existing friendly contacts and known potential customers
- 2) Continuing to grow our contact list by way of our constant online communication avenues, including mailing lists, online instant collaboration and slower through e-mail with known contacts.
- 3) Researching expanding, smaller areas for service providers such as Cable and Internet Providers that have not yet begun to offer voice services, and contacting them.
- 4) Making our presence known at small gatherings and conferences, such as ClueCon (<http://www.cluecon.com>) and presenting speeches. Further, writing technology related articles for publications in exchange for a small promotional token, such as an Advertisement.
- 5) Placing Google Ad-Words on specific key word combinations relating to our business. Expanding on that, we plan to further expand our web site and web site marketing by way of optimizing our web sites for maximum search engine performance when others look for specific keywords.

6.3 Pricing Strategy

Our rates have been designed to be competitive against other major competitors for FY 2008, to quickly build up a customer base in the shortest amount of time. While not undercutting ourselves too deeply, we are presenting customers with Proposals that are lower than industry standard. We will routinely re-adjust our rates on an individual case basis, as well as modify them based on demand on a monthly basis for New Customer proposals.

6.4 Sales Programs

- 1) We will be offering a 5-15% commission on all sales, varying on COGS.
- 2) We will be offering credit on customer accounts for successful referrals.
- 3) We will be offering discounted products to other similar outfits on an OEM / Wholesale basis to increase sales, effectively allowing them to Brand the product with their own name.

MANAGEMENT AND ORGANIZATION

7.1 Organizational Structure

RMK Technologies, Inc. is a currently a small company, but plans to increase Sales and Programming Staff within the first year of operation.

Board of Directors decisions will focus the direction of the corporation. By having weekly board meetings, the Board of Directors will review the corporate outlook and make decisions on the focus and flow of the organization.

7.2 Board of Directors

- CEO - Matt Klein, Bend, OR
- CTO - Kenneth Rice, Madison, AL

Matt Klein, President and CEO – Resume Attached

Daily operations of the company include general office duties and upkeep, consulting, web development and programming, support and sales assistance.

Ken Rice, Vice-President and CTO – Resume Attached

Ken will help with Sales, Programming. Contact Creation and Leads, Support, Consulting and general office duties.

7.3 Personnel Plan

Matt Klein and Ken Rice will currently be handling most of the Sales initiatives until September of 2008, at which point we will be bringing on an additional full-time Sales Person, locally in Bend OR.

We will be further adding a full-time Developer in November of 2008, locally in Bend OR.

Our future Personnel Plan will be evaluated during fiscal year 2009 Business Plan Development, which will occur in January of 2009.

7.4 Professional and Advisory Support

- Attorney
 - Carl W Hopp, Jr., Bend, OR
- Accountant
 - Larry Nelson, Bend, OR
- Insurance Agent
 - Sage Insurance, Bend, OR
- Banker
 - Washington Mutual, Bend, OR
- Consultants
 - Fred Goldstein, Newton, MA
 - Barlow Keener, Newton, MA
- Mentors and key advisors
 - Kathy Beetham, Powell Butte, OR
 - Bill Saling, Redmond, OR
 - Thomas Barrett, Bend, OR
 - Chris Cappuccio, Bend, OR

FINANCIAL PLAN

8.1 Financial Objectives

- Become cash-flow positive within six months of creation.
- Support a staff of four employees by year-end 2008.
- Achieve our Sales Forecast, if not exceed it.
- Spend FY 2008 wisely, building the company for greater success in 2009.

8.2 Underlying Assumptions

In our Sales Forecast for fiscal year 2008, we made the following assumptions:

- An average of 62% growth.
- Increases in Sales based on Staff increase & Advertising increase in September and a Conference Attendance in which we will speak and promote products in August.
- A use of a moderately conservative quantity on sales.
- Competitive pricing model for customer sales in the first year.

In our Projections for Fiscal Years 2009 and 2010, we made the following assumptions:

- An average of 70% growth.
- A continuous attempt at adherence to increasing staff and advertising percentages.
- A conservative non-change in the addition of new product and services nor are annual recurring charges included.

8.3 Projected Sales Forecast

We have itemized our Products and Services for 2008 into 6 Categories, which you will find on the attached Sales Forecast under Appendices. The Product Names can be found under Products and Services in Section 3 of this document.

Category 1: Product Sales - This category includes all listed in Application Services.

Category 2: Wholesale – Lower Rate - This category includes discounted or outbound services of the listed services under Wholesale Long Distance and Local Phone Services.

Category 3: Wholesale – Higher Rate - This category includes discounted or outbound services of the listed services under Wholesale Long Distance and Local Phone Services.

Category 4: Consulting / Development Services

Category 5: Ancillary Setup Fees / Deposits – This category is directly attributed to Category 2 and Category 3 of Wholesale Rates – used for Service Deposits.

Category 6: Support Contract – Annual Recurring Fees – This category is directly connected to Product Sales and is part of a maintenance agreement on each sale.

8.4 Break-even Analysis

According to our Break-even Analysis, our Break-even Sales Level is \$177,805, which puts our company towards the end of December 2008 for a Break-even Sales Point.

8.5 Projected Profit and Loss

FY 2008

Sales:	\$ 186,350
Gross Profit:	\$ 136,358
Expenses:	\$ 130,100
Net Profit:	\$ 6,258

FY 2009

Sales:	\$ 475,193
Gross Profit:	\$ 347,713
Expenses:	\$ 343,513
Net Profit:	\$ 4,200

FY 2010

Sales:	\$ 807,827
Gross Profit:	\$ 591,112
Expenses:	\$ 564,431
Net Profit:	\$ 26,681

8.6 Projected Balance Sheet

FY 2008

Total Assets:	\$ 42,008
Total Liabilities:	\$ -
Total Equity:	\$ 21,258

Appendices

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