

Exhibit 1

OPERATING EXPENSE WORKSHEET
FOR

ACCOUNT		AMOUNT	FREQUENCY	NOTES
Advertising				
Amortization				
Bad Debts				
Bank Charges				
Charitable Contributions				
Commissions				
Contract labor				
Depreciation				
Dues and Subscriptions				
Employee Benefit Programs				
Insurance				
Interest				
Legal and Professional Fees				
Licenses and Fees				
Miscellaneous				
Office Expenses				
Payroll Taxes				
Postage				
Rent				
Repairs and Maintenance				
Supplies				
Telephone				
Travel				
Utilities				
Vehicle Expenses				
Wages				
	TOTAL	\$ -		

Exhibit 4

PRO FORMA BALANCE SHEET
FOR

		As Of Date:		As Of Date:
ASSETS				
Current Assets				
Cash				
Marketable Securities				
Accounts Receivable (net)				
Inventory				
Prepaid Expenses				
Other -				
Other -				
Other -				
	Subtotal	-		-
Long-Term Assets				
Property, Plant & Equipment				
Less: Accumulated Depreciation				
Net Property, Plant & Equipment				
Other -				
Other -				
Other -				
	Subtotal	-		-
Total Assets				
LIABILITIES AND SHAREHOLDERS' EQUITY		-		-
Current Liabilities				
Short-Term Debt				
Current Maturities on Long-Term Debt				
Accounts Payable				
Taxes Payable				
Accrued Liabilities				
Other -				
Other -				
Other -				
Total	Subtotal	-		-
Long-Term Liabilities				
Long-Term Debt Minus Current Maturities				
Deferred Income Taxes				
Other -				
Other -				
Other -				
	Subtotal	-		-
Total Liabilities		-		-
Equity		-		-
Total Liabilities and Equity		-		-

Exhibit 5

**ESTIMATED START-UP COSTS
FOR**

Items		Start-Up		Expansion- Phase I		Expansion - Phase II
Working Capital		-		-		-
Inventory		-		-		-
Furniture, Fixtures and Equipment		-		-		-
Leasehold Improvements		-		-		-
Other - Utility Deposits		-		-		-
Other - Rent Deposit		-		-		-
Other - Permits and Fees		-		-		-
Other - Misc		-		-		-
Total		-		-		-