

Whitaker & Associates

Personal Business Plan

January 2005

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It is acknowledged by reader that information to be furnished in this business plan is in all respects confidential in nature, other than information which is in the public domain through other means and that any disclosure or use of same by reader, may cause serious harm or damage to _____.

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Date

This is a business plan. It does not imply an offering of securities.

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Christopher Whitaker Associates

1.0 Executive Summary

Whitaker & Associates is a year old sole proprietorship owned and operated by Christopher Whitaker. After working for the past ten years for a national accounting firm, Christopher decided to cut all ties with big business and concentrate his efforts, knowledge and expertise on the small business community. This plan is written as a guide for the new company, and will also serve as the basis for all marketing for 2005. The two objectives of Whitaker & Associates are to generate a profit and to have 30 hours of billable work every week.

The mission of Whitaker & Associates is to provide high quality tax and accounting services to individuals & families, small businesses and family law attorney's.

The keys to success for Whitaker & Associates are: visibility to generate new business leads, networking with other professionals, responsiveness, and quality.

The overall objective is to focus 80% of all marketing activities towards the specialized services (filing tax returns, tax planning and business consulting.) and to become a leader in this niche in the city of Elk Grove. The company projects growth to be 40% or more each year for the next three years.

The most important keys to success for Whitaker & Associates are developing visibility to generate new business leads, strong concentration on relationships with clients, and a high level of quality in our services.

Another important aspect of this marketing plan consist of establishing strong relations with The 9 Consultants and Entrepreneurs In Action. The objective in each case is to gain small business clients.

Whitaker & Associates is established in two separate offices. We have a downtown location and our home office in Elk Grove. Both locations provide flexibility and sales for the company.

There are three major classes of competition in the actual tax return & accounting business in Elk Grove and Sacramento. These include individual proprietors and small accounting offices offices with between 1 and 5 employees, these offices are available for filing tax returns, general financial and tax consulting. There are also franchise tax return specialists. These companies have several offices located in Elk Grove and throughout Sacramento County. These offices have between 3 to 12 tax preparers. Their clients usually are individuals and families. Last but not least, another major competitor can be classified as Personal & Business Tax Software. Individuals, families and companies have access to software that will guide them through the tax filing process. This software is affordable, easy to use, internet based and offers these people many advantages. They include, Intuit Quickbooks, TurboTax, Quicken, Microsoft Money and Tax Cut Premier.

Technology is, of course, very important to the success of Whitaker & Associates. It is imperative that the company stay up-to-date on technological developments and it will be important to devote a reasonable portion of each year's revenues toward upgrading the equipment and software used in normal operations.

Whitaker & Associates will adopt a focused market strategy. Logical segmentation breaks the market down into the following: Individuals, Families, Small Businesses, and Family Law Attorney's. For our further development, we consider filing individual tax returns and accounting for small businesses to be crucial to our success.

We believe our business is in the right place at the right time. Even though competition is intense or ability to develop a specific niche, network effectively with this niche market and then generate a consistent number of referrals from our niche will eliminate all forms of

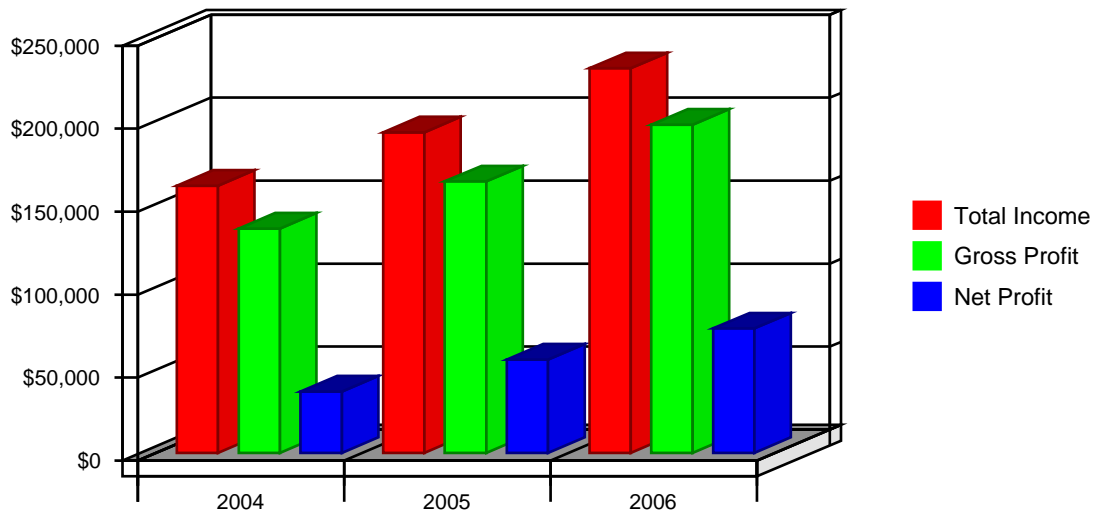
Christopher Whitaker Associates

competition. For example, our niche is new start up companies. By providing them with knowledge and assistance from a certified public accountant at an extremely low cost, we generate a client for life, who will be happy to refer business to us for years to come. Our competitive edge is in our ability to provide professional knowledge and assistance at a cost everyone can afford.

The company's sales strategy will be based on building long-term customer relationships, which will result in repeat sales. The company estimates that revenues will be approximately \$205,000 by January 2006, with a net margin of ~65% yielding ~\$133,000 in profits. The company will manage its assets and create profits with no debt financing. It does not anticipate any cash flow problems.

Christopher Whitaker will assume strategic management functions. The company sees no reason to hire additional personnel at this time. The hiring of personnel will be evaluated on a monthly basis.

Highlights



1.1 Objectives

The objectives of this business plan are:

1. To provide a written guide for managing this business; a strategic framework for developing a comprehensive tactical marketing philosophy.
2. This plan is not intended to obtain financing, it is purely for internal improvements.
3. The scope of this plan is to provide detailed monthly projections for the current plan year, as well as yearly summaries for the following two years.

The objectives of Whitaker & Associates are:

1. The overall objective is to focus the activities towards three specific target markets. Those markets include Individual tax returns, Tax services for small business and Litigation services for family law attorney's.
2. Cash flow - To generate sufficient cash flow to finance future growth and development, and to provide the resources needed to achieve the other objectives of the company

Christopher Whitaker Associates

and its owner.

3. Growth - To have 30 hours of billable work every week. Then as we develop consistent billable work, we will hire and expand our services. Our three year goal is to have over 100 billable hours a week and employing up to three accountants to support this growth.

1.2 Mission

Whitaker & Associates mission is simple and straightforward:

- **Purpose** - We exist to provide complete, reliable and high quality accounting services to individuals, small business owners and family law attorney's. Services must give **solutions and results!**
- **Vision** - By providing high level of expertise, knowledge, customer service and innovative services, Whitaker & Associates generates a name in Elk Grove and the Sacramento area.

2.0 Company Summary

Whitaker & Associates is a year old start up company. This is a sole proprietorship company owned and operated by Christopher Whitaker. The company has no other employees but plans to hire one or more accountants in the near future.

Whitaker & Associates will identify with these following statements:

- Master of Taxation
- Master in Business Administration
- Over ten years national firm experience
- Your confidant and business partner
- Your expert witness
- The best person to do your taxes for the same cost
- Your community CPA, family man and neighbor

This is the essence of Christopher Whitaker. As we grow and expand these qualities must be implemented at all times with all clients and potential clients.

2.1 Start-up Summary

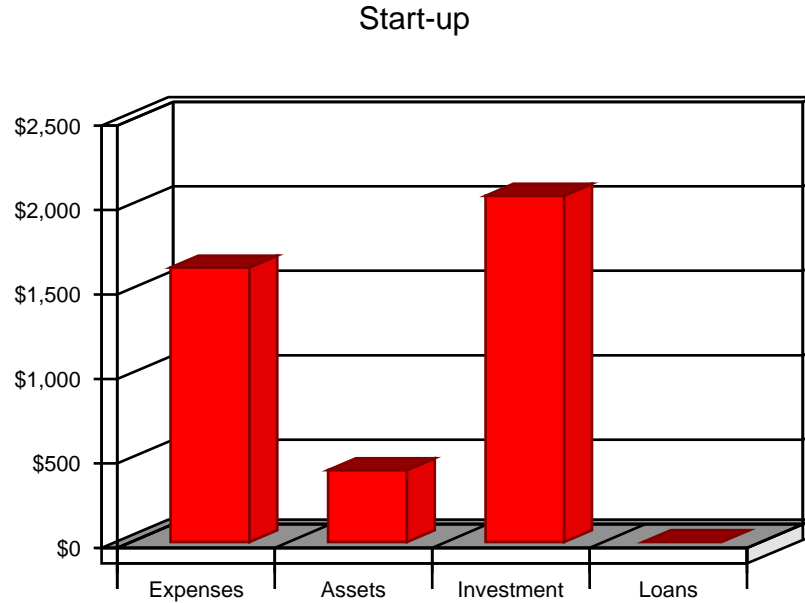
Whitaker & Associates has been in operation for less than 12 months.

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Table: Start-up

Start-up	
Requirements	
Start-up Expenses	
Legal	\$250
Stationery etc.	\$100
Brochures	\$125
Accountant	\$75
Insurance	\$150
Rent	\$425
Research and development	\$0
Expensed equipment	\$500
Other	\$0
Total Start-up Expenses	\$1,625
Start-up Assets Needed	
Cash Balance on Starting Date	\$425
Other Current Assets	\$0
Total Current Assets	\$425
Long-term Assets	\$0
Total Assets	\$425
Total Requirements	\$2,050
Funding	
Investment	
Owner Investment	\$2,050
Other	\$0
Total Investment	\$2,050
Current Liabilities	
Accounts Payable	\$0
Current Borrowing	\$0
Other Current Liabilities	\$0
Total Current Liabilities	\$0
Long-term Liabilities	\$0
Total Liabilities	\$0
Loss at Start-up	(\$1,625)
Total Capital	\$425
Total Capital and Liabilities	\$425

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2.2 Company Locations and Facilities

Whitaker & Associates essentially has two offices. For marketing purposes we have an office located in downtown Sacramento. This location also provides us access to clients within the Capitol Mall Place office building. However, our other office and where most of the work is accomplished is at the home office of Christopher Whitaker. This structure satisfies the needs and marketing goals of the company. In the future, as growth increases, we will investigate opening an office in the city of Elk Grove.

3.0 Services

Whitaker & Associates will be the number one company in Elk Grove for specialized and expert tax and accounting services for the small business community. Whitaker & Associates also offers both individual tax services and litigation services for family law attorney's.

- Whitaker & Associates will offer three main services - Filing Tax Returns, Accounting/Tax Services and Litigation.
- There appear to be significant competition for all three of our target markets. These are explained in detail within the plan.
- Fulfillment of services will be provided by Christopher Whitaker. Professionally competent accountants will be utilized as business expands.
- It's important to be current new tax laws, rules and regulations.

Detailed descriptions of these points are found in the sections below.

Christopher Whitaker Associates

3.1 Service Description

Whitaker & Associates offers three main services:

1. **Accounting/Tax Services** - Targeting the small business owners, we provide expert accounting and tax services. Working as our clients confidant and business partners, we provide analysis, advise and information. As a certified public accountant, we conduct set up a business financial accounting records, audit those records and file appropriate tax records with the government on our clients behalf. There are a variety of ways that business owners can take advantage of the services of a CPA. Analyze a business financial records before they buy or sell, create adequate retirement/investment strategies, provide counsel and advise on loans and financial growth for the companies future. Finally using the services of an experienced CPA helps to ensure a business success.
2. **Filing Tax Returns** - Targeting individuals living primarily in Elk Grove, we provide analysis, advise and expertise in filing tax returns. By using a CPA to file an individual or families tax returns, they receive the assistance of a highly knowledgeable, competent professional who can answer any and all questions that will result in greater tax savings and a greater sence of peace and security. By using a CPA, individuals and families know their taxes are being filed correctly and that every tax deduction available to them is being utilized.
3. **Litigation** - Targeting Family Law Attorney's we provide analysis, specialized audits, and valuation of personal assets of their clients. Using our services their clients have a better chance of reaching a favorable decision in court.

3.2 Competitive Comparison

Although there are several forms of competition, this plan will only focus on those that will most affect our ability to grow. Based on personal experience and research there are three major classes of competition in the Accounting/Tax Services business in Sacramento:

1. **Individual proprietors and small fiduciary and accounting offices.** The primary business of these competitors is accounting and tax compliance (for individuals and companies). This offices normally employ between 1 and 5 people. These offices deal in a large spectrum on a general level, but without specialization. Based on records obtained from Frontier Yellow Pages and Yahoo online business directory there are 30 accounting firms located in Elk Grove that fit this classification.
2. **Franchise Tax Return Specialists.** These companies have several offices located in Elk Grove and throughout Sacramento County. These offices have between 3 to 12 tax preparers. Their clients usually are individuals and families. Their annual incomes range from \$10,000 to \$50,000. The two most aggressive franchises are HR Block and Jackson Hewett. There are a total of 6 offices located in Elk Grove and there are over 40 offices located in Sacramento.
3. **Personal & Business Tax Software.** Individuals, families and companies have access to software that will guide them through the tax filing process. This software is affordable, easy to use, internet based and offers these people many advantages. At this moment we do not have information on just how many people who purchase and use this software in favor of seeking professional assistance. What we do know is there are many well known software manufacturers in this market. They include, Intuit Quickbooks, TurboTax, Quicken, Microsoft Money and Tax Cut Premier.

3.3 Fulfillment

The fulfillment of all services will be provided by Christopher Whitaker himself. The ultimate delivery is the owner's expertise and problem solving capability, coupled with an open mind and ease of communication. The end result is an established trust with complete customer confidence and satisfaction.

In the future, as business grows and other professionals are hired, the clients must also accept the work of other qualified personnel--it is necessary to transfer and expand the established personal goodwill into company goodwill. This will only be possible with qualified and motivated employees.

3.4 Technology

Technology is, of course, very important to the success of Whitaker & Associates. It is imperative that the company stay up-to-date on the technological developments in the classic business software like MS-Office, etc. as well as in the special software and tools for auditing, financial planning, business planning, etc.

In addition, it will be important to devote a reasonable portion of each year's revenues toward upgrading the equipment and software used by Whitaker & Associates in its normal operations.

4.0 Market Analysis Summary

Whitaker & Associates will adopt a focused market strategy.

- Logical segmentation breaks the market down into the following: Individuals, Families, Small Businesses, Medium Businesses, Large Businesses, and Family Law Attorney's. Descriptions are provided below.
- The largest and most logical target markets for Whitaker & Associates at the present are Individuals, Families and small businesses.
- For our business, we have several main competitors. To beat the competition and grow our business we will rely on several marketing strategies that are outlined in proceeding chapters.
- Finally, worth noting is the growth trend for the general market, estimated between 5% and 10%, annually.

4.1 Market Segmentation

The following chart and table reflect the estimated market segmentation and growth for this business.

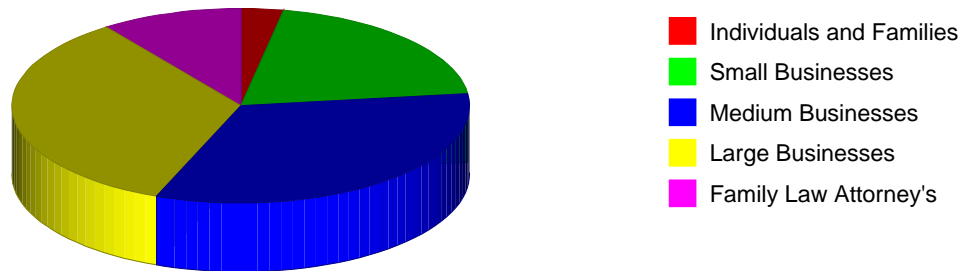
- **Individual persons and Families** - Defined as individuals with incomes of \$30,000 or more and families with incomes of \$60,000 or more
- **Small Businesses** - Defined as businesses with 1 to 24 employees, this is the second largest and fastest growing segment in our region.
- **Medium Businesses** - 25 to 499 employees.
- **Large Businesses** - 500 or more employees.
- **Family Law Attorney's**

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Table: Market Analysis

Market Analysis	Potential Customers	Growth	2004	2005	2006	2007	2008	CAGR
Individuals and Families		20%	3	4	5	6	7	23.59%
Small Businesses		10%	20	22	24	26	29	9.73%
Medium Businesses		10%	33	36	40	44	48	9.82%
Large Businesses		5%	34	36	38	40	42	5.42%
Family Law Attorney's		5%	10	11	12	13	14	8.78%
Total		8.78%	100	109	119	129	140	8.78%

Market Analysis (Pie)



4.2 Target Market Segment Strategy

For our further development, we consider the following market segments to be very important:

- Individual persons and Families.
- Small and Medium Businesses.
- Family Law Attorney's

Whitaker & Associates will focus its marketing strategy primarily on these market segments.

4.2.1 Market Needs

There are three different major opportunities (needs) in the Accounting business over the next years:

1. Bookkeeping and other services related to the operative financial management (payroll, cost-accounting, accounting for pension funds, etc.).
2. Consulting and special mandates.
 - Financial-Planning
 - Business-Planning
 - Business-Evaluation
 - Merger & Acquisition
 - Startup-Planning
 - Restructuring
 - Business Succession-Planning
 - Coaching in Financial-Managing
 - Recovery
 - Special Audits, Reviews
 - Analyses
 - Investigation, Forensic Services
 - Other
3. Legal Auditing (incl. IAS and other standards) as an independent and responsible institution.

We think that the need for consulting and other specialized fields has a strong growth potential.

4.2.2 Market Trends

Three primary market trends seem to be most important in our business:

- Trend 1- (*most important*) Rapid growth in complexity of business in an ever-changing market and competitive environment needs continuous and rapid adaptation in both strategy and structures of companies.
- Trend 2- (*moderately important*) In the future there will be a percentage of unsuccessful ventures resulting in more litigation, which, in turn, will emphasize the need for specialized audits, investigation, restructuring, etc.
- Trend 3- (*least important*) Predicted continued growth in consulting because companies will be unwilling to pay fixed costs of salaries, choosing instead to treat specialized financial knowledge and needs as variable costs from external sources.

Economically it is more expedient to acquire specialized services from a consulting firm that has its own specialized employees.

4.2.3 Market Growth

As noted in the previous section, several factors are predicted to continue well into the next decade, not the least of which we estimate the annual market growth rate between 5% and 10%.

4.3 Service Business Analysis

The accounting and tax preparation services business for the local area is already well established, yet still allows ample opportunity for us. This is supported by the following points:

- Already in existence in Elk Grove are a large number of small firms similar in size and expertise to us - we think that most of these firms are operating in a limited spectrum of traditional fiduciary services (accounting and tax) and they do not have enough knowledge and/or time for entering the field of specialized services such as consulting. Also, since our operating expenses are usually lower, our prices are extremely competitive.
- Customers in the fiduciary business tend to be loyal, relying on the same consultant for future needs once a relationship has been established - this fact requires establishing a good and intensive personal relationship with client. This is one of our greatest strengths over franchise tax firms and manufacturers of tax software.

We believe our business is in a great location at the right time. Elk Grove and the entire Sacramento County are experiencing tremendous growth in people and new businesses. Although there is ample competition, there are an even greater number of prospects for everyone in the marketplace. This allows us to carve out a niche, define their specific needs and serve those clients to the best of our ability. This allows us to be selective and specific when choosing our clients. At the same time, we can perfect a system of helping clients that fit our niche in an efficient and timely manner. By creating this type of business, we effectively eliminate all competition.

4.3.1 Competition and Buying Patterns

Competition in the general field of accounting & tax filing services in Elk Grove and Sacramento is intense. As we have already outlined, numerous established companies offer a variety of services to different customer segments, Whitaker & Associates considers competition in our focus market niche of small and medium businesses to be modest. Customers in this segment strongly rely on the consultant's professional qualifications and the ability to come up with viable solutions in a time- and cost-effective manner. As already noted, there exist more than enough prospects to satisfy our business and the competition.

5.0 Strategy and Implementation Summary

Whitaker & Associates will offer tax return services, consulting, accounting, tax planning and litigation services to individuals & families, small businesses and family law attorney's in Elk Grove and Sacramento. The company will focus on providing excellent customer service, networking with business groups and utilizing an aggressive referral program to generate a minimum of 30 billable hours of work every week.

5.1 Competitive Edge

Whitaker & Associates's competitive edge is simple and straight-forward. For the three specific target markets already identified we offer a better service at a lower cost, increased savings, reduced stress, and more knowledge and expertise than most or all of our competition. Also we combine these features and benefits with hard work, integrity and excellent customer service to all our clients.

5.1.1 Marketing Strategy

Marketing strategy involves target market focus, emphasis on our core services and ways to position our organization service uniquely. With that in mind here is a summary of our marketing strategy.

Target Market Focus

Family Law Attorney's

In Sacramento County and Placer County there are 45 or more family law attorney's, as reported by The Association of Family Law Specialists.

These attorney's handle divorce cases in that they need expert witness testimony from certified public accounts. These attorney need CPA's to analyze the families financial records and give witness in court as to their status.

Our marketing strategy will consist of the company joining The association of Family Law Specialists, creating a mailing list of its members, mailing them information on a quarterly basis and attending their lunches and dinner meetings.

Small & Medium Businesses

Currently there are 55,000 small businesses listed with Sacramento County. We define small business as companies with 1 to 25 employees and gross revenues not exceeding \$500,000 annually.

Although our knowledge and expertise allows to perform accounting and consulting services for all forms of business, evidence tells us we will see the bulk of our clients in the Professional, Retail and Services business. We will be dealing directly with the owners, partners and managers of these businesses. What they require most is expert accounting services, tax filing services, tax planning and financial consulting.

Our marketing strategy will consist of using several tools. They include, networking with business owners through membership with Entrepreneurs In Action and The 9 Consultants and developing a referral program.

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Individuals & Families

Focusing on the city of Elk Grove, currently there are close to 70,000 families and individuals with incomes of \$40,000 and up. Our strategy is to file 200 or more tax returns for individuals within this target category.

Although we face extensive competition we feel confident in our ability to attract those individuals who desire professional service, personal attention and cost savings at a low cost.

Our marketing strategy will consist of using several tools. They include advertising in the Elk Grove Citizen, Laguna Citizen, Sacramento Bee and Pacific Bell Yellow Pages. We will also rely on our networking activities with members in Entrepreneurs In Action and The 9 Consultants and developing a referral program.

5.1.1.1 Marketing Programs

Below we will detail exactly how each marketing program will be implemented.

Join the Association of Family Law Specialist

The Northern California chapter meets for dinner the second Thursday of every month except in July and August. The Sacramento chapter meets for lunch the last Tuesday of the month. We have already been in contact with members of this organization. Starting in January, we will attend the lunch and dinner meetings. We already have the membership list and have already started a direct mail campaign. By simply using and working on our networking skills, we expect to increase the amount of litigation work we do monthly. By the end of 2005 we expect to do business with at least 5% of its members.

Join The 9 Consultants

The 9 Consultants is a small business consulting group. The marketing activities they implement that will provide us with exposure and a significant amount of contact with the small business community includes the following:

1. **Lunch & Learn Seminars.** Focusing on one topic, they provide specific information to business owners in a one hour lunch & learn format. Attendance is between 10 and 20 people. The goal is for the consultant giving the presentation to come away with at least one new client. For 2005, we are currently scheduled to speak in January and March.
2. **The 9 Consultants website.** Each consultant has three separate pages that can be utilized to advertise their services. Those pages are The Accounting Consultant page, FAQ Page and Sponsors Page. The accounting page highlights the benefits of using the accounting consultant. The FAQ page gives the reader great information and highlights our expertise and the Sponsors page provides the reader with our contact information and a link to our own website.
3. **Email Campaigns.** Twice a year, with direct assistance and input from us, The 9 Consultants creates an email message or letter. This email is sent to an ever growing list of business owners, managers and individuals. Currently there are 1000 names in The 9 Consultants database. By the end of 2005 the database should be close to 5000 names. We will use the email campaigns to advertise our free one hour consultation service for small business owners.
4. **Exhibit at various Trade Shows.** Currently The 9 Consultants is set to exhibit at two trade shows in 2005. They are the Sacramento Business Expo and the Black Business Expo. We have the option of attending these events, passing out our own literature and networking with the attendees.

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5. **Join a Chamber of Commerce.** The 9 Consultants will join The Alliance for Business & Community, formally known as The Alliance. The Alliance is a partnership between the Asian, Hispanic and Black chamber organizations. This provides us with even more networking opportunities. There are more than 3000 members in the Alliance.

Advertise in Elk Grove Publications

By utilizing various print advertising we expect to generate enough interest so that we end up doing 200 or more tax filings for individuals living in Elk Grove.

1. **Elk Grove Citizen.** Delivered every Wednesday and Friday to subscribers. They have a circulation of 12,000 and growing. We have already created a 5" X 10" black & white ad. This ad will run for 12 weeks starting the first week in January.
2. **Laguna Citizen.** Delivered every Thursday to subscribers. They have a circulation of 12,700 and growing. To date we have not created an ad for this publication.
3. **SBC Pacific Bell Yellow Pages.** Delivered once a year to households and businesses. They distribute over 700,000 phone books. We have created a blank blank ad and blank blank.....

Membership with Entrepreneurs In Action

This is a small business networking/referral group located in Elk Grove. Currently there are 25 members and they are trying to reach 40 members by January 2005. Currently we have done business with 3 of its members and by implementing an effective networking strategy we should do business with all its members. Specifically, we will offer all members a free 1 hour consultation on their tax planning or accounting system.

Developing a Referral Program

We will develop a referral program for two of our target markets; small business owners and individual & families. For tax returns, we will request that each person provide us with 3 more names of people who can use our services. When their referrals turn in clients, we will reward them with a gift certificate or gift basket. For small business owners we will simply ask for a referral after we have transacted business. If they provide us with a referral, and that referral turns into another client we will reward them with a gift certificate or gift basket. The difference in the two programs is that with tax return clients we are making referrals part of the sale. We justify this by telling our clients "We keep our prices low by asking our clients for referrals instead of spending huge sums of money on advertising". If done correctly, over half our our tax return clients will come from referrals.

5.2 Sales Strategy

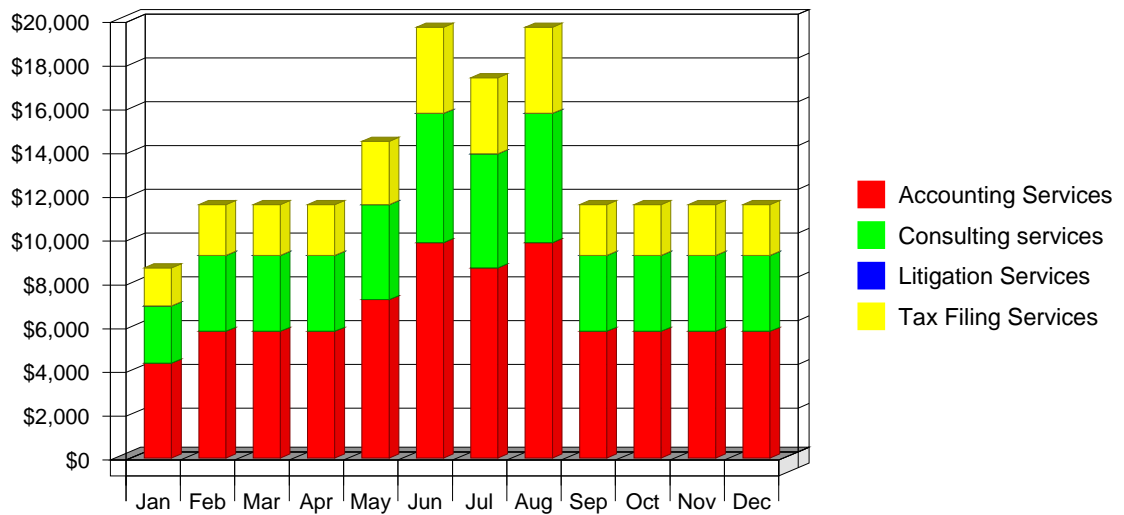
The company's sales strategy will be based on building long-term customer relationships, which will result in repeat sales. Customer service and 'face time' with clients will be aimed to maintain a high level of customer retention. The charts and table below outline the Sales Forecast for the next three years.

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Table: Sales Forecast

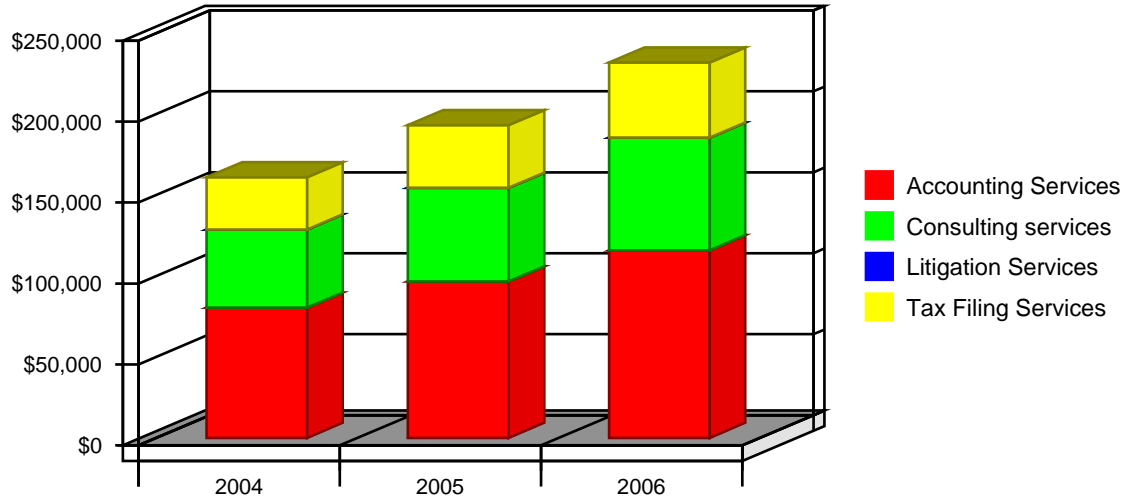
Sales Forecast			
Sales	2004	2005	2006
Accounting Services	\$80,492	\$96,590	\$115,908
Consulting services	\$48,291	\$57,949	\$69,539
Litigation Services	\$0	\$0	\$0
Tax Filing Services	\$32,194	\$38,633	\$46,359
Total Sales	\$160,977	\$193,172	\$231,807
Direct Cost of Sales			
	2004	2005	2006
Accounting Services	\$12,077	\$13,889	\$15,972
Consulting services	\$7,243	\$8,329	\$9,579
Litigation Services	\$0	\$0	\$0
Tax Filing Services	\$6,438	\$7,404	\$8,514
Subtotal Direct Cost of Sales	\$25,758	\$29,622	\$34,065

Sales Monthly



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Sales by Year



Appendix

Appendix Table: Sales Forecast

Sales Forecast												
Sales	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Accounting Services	\$4,343	\$5,791	\$5,791	\$5,791	\$7,238	\$9,844	\$8,686	\$9,844	\$5,791	\$5,791	\$5,791	\$5,791
Consulting services	\$2,606	\$3,474	\$3,474	\$3,474	\$4,343	\$5,906	\$5,212	\$5,906	\$3,474	\$3,474	\$3,474	\$3,474
Litigation Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Filing Services	\$1,737	\$2,316	\$2,316	\$2,316	\$2,895	\$3,938	\$3,474	\$3,938	\$2,316	\$2,316	\$2,316	\$2,316
Total Sales	\$8,686	\$11,581	\$11,581	\$11,581	\$14,476	\$19,688	\$17,372	\$19,688	\$11,581	\$11,581	\$11,581	\$11,581
Direct Cost of Sales												
Direct Cost of Sales	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Accounting Services	\$651	\$869	\$869	\$869	\$1,086	\$1,477	\$1,303	\$1,477	\$869	\$869	\$869	\$869
Consulting services	\$391	\$521	\$521	\$521	\$651	\$886	\$782	\$886	\$521	\$521	\$521	\$521
Litigation Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tax Filing Services	\$347	\$463	\$463	\$463	\$579	\$788	\$695	\$788	\$463	\$463	\$463	\$463
Subtotal Direct Cost of Sales	\$1,389	\$1,853	\$1,853	\$1,853	\$2,316	\$3,151	\$2,780	\$3,151	\$1,853	\$1,853	\$1,853	\$1,853