CONFIDENTIAL **VALUATION REPORT SUMMARY** **CONFIDENTIAL**

Business Identification No. 1234imf

March 20, 2008

The below summarizes a 'Business Valuation' developed by Your Biz-Brokerage Firm, Inc.

At the request of Renault W.L. Messier, and based on the materials, assumptions and information provided by Renault W.L. Messier and David Lawrence, we have calculated a Going Concern Business Valuation on Fischer Manufacturing, Inc. Including a Balance Sheet Value of $1,126,199 and Goodwill valued at $2,405,662, we calculate a Business Valuation of $3,531,861. It is further anticipated that these numbers will change or vary from time to time, as information is updated and as packages are re-developed for specific potentials.

Demonstrator Version

Business Name: Fischer Manufacturing, Inc.

Business ID: 1234imf

Type of Business: MANUFACTURING
3900 - Miscellaneous Manufacturing Industries
plastic, fibre glass, aluminum & stainless steel fabrication
name brand equipment

SIC code ID: 3795, 3559, 3431, 3537, 3499, 3479, 3089, 3715, 3599 and 3999

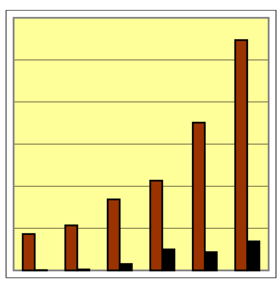
Business Location: BRITISH COLUMBIA
greater Vancouver area
south of the Fraser River bridges

Company Founded: 1978

Current Ownership: since 2004

Size of Business: Business Premises are approximately 20,000 square feet.

This is a non-union shop. The owner is the primary manager. Inclusive of owner-manager, the company employs 43 full and/or part time workers, including 1 assistant general manager, 3 bookkeeping-clerical, 3 department managers, 28 production workers, 3 partsmen, 4 helpers.



FY 2000-01		SALES	$	1,725,884
		EBITDA	$	13,467
FY 2001-02		SALES	$	2,135,970
		EBITDA	$	43,522
FY 2002-03		SALES	$	3,376,316
		EBITDA	$	302,397
FY 2003-04		SALES	$	4,267,589
		EBITDA	$	998,055
FY 2004-05		SALES	$	7,017,502
		EBITDA	$	866,978
Current Fiscal Year Annualized 2005-06				
Sales and ebitda are based on the annualization of 10 months ytd.	*$9,115,714* ytd	SALES	$	10,938,857
	$1,134,962	EBITDA	$	1,375,493

Projected Sustainable Averages

SALES	$	8,304,799
EBITDA	$	1,036,836

Type of Sale to be Offered: **SHARE SALE**

Sale Price $ **3,531,861** *3.41* times *EBITDA*

To be included in the Offer:

Balance Sheet Value	$1,126,199	*1.09*	times	*EBITDA*
Amounts Due Shareholders/Related Parties	$0	*0.00*	times	*EBITDA*
Goodwill Value	$2,405,662	*2.32*	times	*EBITDA*
	$3,531,861	*3.41*	times	*EBITDA*

Terms of Sale Offered to Qualified Buyer:

Down Payment due at Close	$ **1,765,930**	*1.70*	times	*EBITDA*
Balance Payable	$ **1,765,930**	*1.70*	times	*EBITDA*

Term	60 months
Annual Interest Rate	6.50%
Monthly Payment	$ 34,552.46

CONFIDENTIAL **VALUATION METHODS** **CONFIDENTIAL**

Business Identification Number:

Information re: Fischer Manufacturing, Inc. (the Company)

The valuation described by this report is founded on financial information and other materials, including conversation, provided to the valuator by the Company, (herein called Information, *whether such Information has been provided by the Company's owner(s), management, agent(s), representative(s) and/or others*), and is subject to the authenticity and completeness of such Information.

Information generally includes, but not necessarily limited to financial statements, tax filings, recasting and normalizing adjustments (if any), future projections (if any), assumptions with respect to supply, competition and the marketplace, assumptions with regard to the importance of and ability to cost effectively replace key personnel (if necessary), the importance of and ability to cost effectively replace business premises (if necessary), and other information that will be material to the continuity of the business in future years.

In the development of this valuation, we have relied on the Information reviewed and analized to be authentic and complete. We claim no independent knowledge of such Information and have conducted no independent audit, investigation or verification of such.

About Business Valuations:

There are several generally acceptable valuation techniques, which by and large, can be categorized as one of, or some combination and/or variation of three general methods.

1) Asset Cost Base method, which is based on replacement cost, or fair market value of the included assets.
2) Income or Earnings Based method, which looks at the present value of future earnings.
3) Market Comparison method, which estimates the value of one business by comparitive value of others.

But, the valuation method will be only part of the story. Along with complete and valid Information, the purpose, motivations and compulsions of the owner and/or a buyer, and/or the type and degree of strategic or non-strategic fit for a buyer are all factors that will perhaps bring unique weighting and suasion, whereby value for one will not necessarily be same value to another.

About our Valuation Method:

Our valuation method combines the first two; Balance Sheet Value (*an asset cost base method*) and Goodwill Value (*based on an income/earnings method*), with a Cash Flow / Return of and on Investment regulator.

Our method is intended to provide a '*fair market value to a going concern*;' meaning, a fair market value of a viable, profitable, on-going business-for-sale in search of a ready, willing and able buyer, (whether the business is in fact for sale or not for sale). Differences between our going concern cash flow valuation method and other valuation methods may result in different valuation conclusions.

Our definition of Fair Market Value in such case, is simply the price at which a business will change hands when:
- the owner is motivated but not compelled to sell
- the buyer is motivated but not compelled to buy
- the terms and conditions of payment are acceptable to both parties
- and both parties have knowledge and understanding of all relavent facts

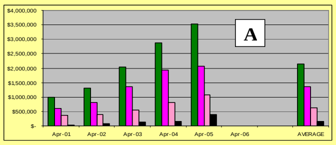
In such valuation, we attempt to present the business in such a way as to quantify value in a reasoned and justifiable manner, by assessing the Company's ability to continue at a quantified sustainable level and to generate sufficient cash flow to pay for itself (*return the investment*) over a reasonable return period.

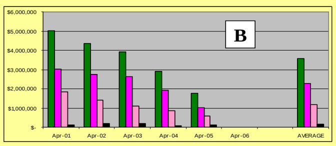
Our assessment is based in part on Balance Sheet Value (*which is the net of assets included in the valuation, minus liabilities included*), plus Income or Earnings Value (*ebitda, *which is *earnings before interest, taxes, depreciation and amortization*), the combination of which must be assessed within reasonable return-of and on-investmet assumptions.

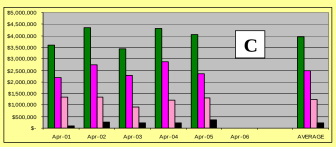
Balance Sheet Value consists of '*assets net of liabilities*' at book value in a share sale, or at book value and/or fair market value in an asset sale. With respect to book value, we rely entirely on the balance sheet provided by the Company's owner or representative. With respect to fair market value, we also rely entirely on values provided us by the Company's owner or representative. We conduct no independent appraisal or investigation of such.

The larger issue for us in a valuation is generally not the calculation of Balance Sheet Value however, but the calculation of Goodwill Value; the reason being that while balance sheet value is largely a measurement of today's reality, Goodwill Value is based on an estimate of what will be the maintainable or sustainable earnings.

By '*sustainable* ,' we mean '*maintainable without new initiative and/or intervention; maintainable under current business structure and operations; the maintainable business level the Company has achieved to-date* .' And usually, that achievement will not be defined by that of a single year. One banner year against a backdrop of more typical years will not usually translate into sustainability at that banner level. More often, that achievement can be measured by some averaging (or weighted averaging) of recent years, but there are exceptions.







A: If you'll look at graph A, you'll see that an average appears quite unlikely, at least, not on the surface. Sales and earnings have been growing steadily each of the past five years and it seems on its face, unlikely that the business now built can be measured by any averaging of those years, or even appying full weight to the greatest year.

B: Similarly, if you look at graph B, you'll see again, that any average of the business decline appears unsustainable. Sales and earnings have been declining steadily each of the past five years and *without intervention,* or knowledge to the contrary, it appears next year may be lower than the lowest. Yesterday's achievement' appears relatively unimportant, compared to where it is today, and to where it appears to be going.

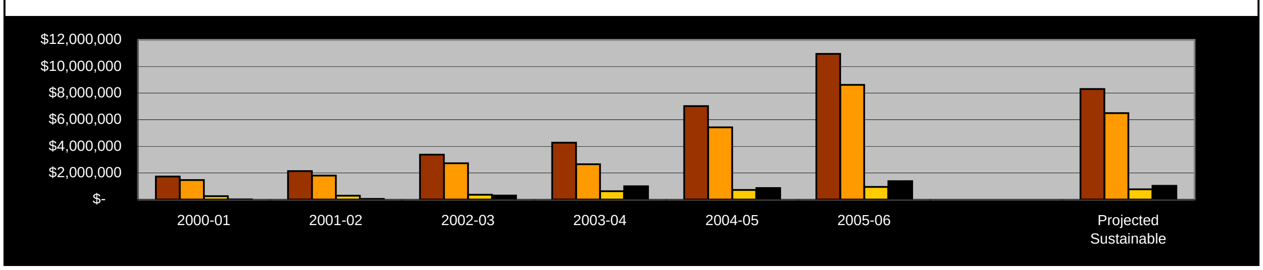
Note: What seems evident in both scenario A and B may or may not be the reality. When we find either of these scenarios, it will be important to look carefully, along with agents of the Company, at what IS likely, and at what the reasons and basis are for any assumptions with respect to the future.

C: In graph C you'll see that some relative position between the high and the low appears sustainable. Sometimes, a simple average might calcuate a sustainable level, and other times a weighted average might be more realistic, but whatever, it will be measured by actual, historic sales, costs, expenses and earnings, and in any such calculation, sustainable average will fall within that defined by the greatest and the least.

Note: Here again, we typically like to look at future potential by developing a '"what-if" forecasting of the next few years, just to provide a reasonableness test; .... what will it take to achieve the sustainable average?

Whatever the case, '*sustainable earnings*' implies '*future earnings*' and since the future is unknown, '*sustainable'* will be an estimate. We will try to obtain from Company representatives, as much information as practicable, and we attempt to base any such estimate on good reason and best information available to us, in the manner described throughout this report. But in the end, '*sustainability*' is an estimate.

NOTE: For comparison purposes, (since the assessment will be described more fully later in this report), Fischer Manufacturing, Inc.'s graph looks like this. That estimated to be sustainable is indicated by the columns to the right.



We begin by looking at sales and earnings trends by recalculating and restating the company's income statements, so as to set out current and historical earnings before interest, taxes, depreciation, amortization and before the total of all forms of owner compensation (such as wages, salaries, dividends, benefits, perks and any other accruals to the owner) in excess of reasonable market replacement wage. Discretionary spending and non-recurring costs and income will also be recast.

Then, usually, on a basis comparative to current and past years, we will estimate a sustainable level of business; *sustainable revenues and sustainable earnings* . Cost of sales and operating expense levels calculated through the restated (recast/normalized) income statements are then applied to those revenue estimates/projections and to the calculation of a sustainable earnings estimate average for the period.

Occasionally, for reasons explained by the examples above, we will base our sustainable estimate on projections, which is what we have done in this case, and which will be further defined throughout in this report.

Predicting sustainable levels on which to further calculate goodwill value requires the judgment of the valuator and/or of others advising the valuator; particularly those from the Company. We encourage and solicit the judgement of business owner(s) and/or representative(s) of the Company, since they will presumably best understand the story of how the Company arrived at where it is today and the nuances behind the current business trends (*not explained, perhaps, by the numbers contained in the financials*), and will usually possess other inside information that will help lead us to the most accurate prediction of current trends to future.

Goodwill Value is typically calculated on a multiple of what is, or will finally be assumed or deemed to be '*sustainable earnings/ebitda* .' That multiple will vary with the component parts and the comparative size of the balance sheet value/shareholder equity to income statement to cash flow. In the end, the sum of balance sheet value/shareholder equity and goodwill must be such that the on-going business, continuing at a sustainable rate, can meet all of its operating costs and expenses, service its debt, pay its taxes, meet all other anticipated costs and obligations, retain a reasonable rainy-day fund and also *pay for itself over a "reasonable period of time* ."

"*A reasonable period* " may be one period to one, however, and another period to another with a different strategy or objective. For example, one who sees a strategic fit between a current business and the subject business, may see greater value than someone who may be looking for a stand alone business where a buyer expects to be a hands-on owner operator. Also, buyers and sellers, coming from different perspectives, may disagree on the levels of sales and earnings that can be reasonably deemed sustainable. As stated earlier, sustainable means into the future and crystal balls can simply be read to show differing visions.

In our experience, the opposing issues between buyer and seller, usually at least, come down to "*what are the sustainable earnings* " and "*what is a reasonable return period* ," and more the former than the latter. With respect to sustainable earnings, we attempt to provide a reasoned and justifiable approach to weighting the results from years past and/or years projected. With respect to the reasonable return period, we simply provide a time deemed justifiable for the size and type of business, based on our working experience with both buyers and sellers.

The number(s) calculated by any business valuations that includes arbitrary factors, such as goodwill value based on future earnings assumptions, will be arbitray as well. We attempt to find the maximum value justifiable on the going concern basis described above. But finally, when the objective is to Sell the Company to a ready, willing and able buyer, whatever the number(s), they must be found reasonable and acceptable to both buyer and seller if the objective is to be achieved.

About this particular Valuation: Fischer Manufacturing, Inc.

Fischer Manufacturing, Inc. has been valued at $3,531,861 as at June 30, 2006 financials, on a Share Sale basis as a Going Concern, by combining Balance Sheet Value; (being the value of the assets net of liabilities included in the valuation, and it should be noted that NOT ALL assets and liabilities on the Balance Sheet have been included), and the Goodwill Value calculated on PROJECTED sales, costs, expenses and earnings based on historical actuals, after recasting and normalization.

Balance Sheet Value - $1,126,199: As at June 30, 2006, shareholder equity is $1,273,819, $1,126,199 of which is Balance Sheet Value INCLUDED in the valuation, and $147,619 of which is EXCLUDED from the valuation and assumed to be retained by the current shareholders, the detail of which is provided on page 15 (SR.11) of this report, in balance sheet format indicating that to be INCLUDED and EXCLUDED.

Balance Sheet Value, however, is a moving target. In a going business concern, balance sheet value will change with the accumulation of each day's business, with the collection of receivables, the payment of payables and loans, disposal of assets, etc. The balance sheet component should be re-measured as at '*the effective date* ' of the valuation.

Goodwill Value - $2,405,662: Goodwill Value has resulted from, first, a recasting and normalized Income Statements and Earnings, from May 01, 2000 through June 30, 2006. Then, from the application of a 'repeat probability weighting' to each year, we developed a weighted average of normalized sales, cogs, operating expenses and *earnings; *ebitda: earnings before interest, taxes, depreciation, amortization on which to estimate the business levels the company has achieved and thought sustainable. We then applied those levels to a SALES PROJECTION covering the next few years.

Goodwill Value is less likely than balance sheet to change on a day to day basis, or even on a month to month basis, but certainly a change of trend or to the norm could impact goodwill value. Thus, we recommend the valuation be maintain at a reasonable level of currency (appropriate to the objective), and finally that it be updated to '*the day*' the valuation is to be effective.

The sum of the two values; Balance Sheet Value and Goodwill Value, both 30-Jun-06, have then been modeled or adjusted to ensure cash flow from operation anticipated are sufficient to cover all cogs, operating expenses including interest, taxes, wages, owner compensation and all other business related expenses, and at the same time, return the investment over a five year period, while maintaining a cash surplus, which, in this case is $81,688 annually; equal to 7.9% of ebitda.

Our calculations estimate annual sales to be sustainable at $8,304,799, with earnings; ebitda of $1,036,836. At $1,126,199, Balance Sheet Value is equal to 1.09 times ebitda. At $2,405,662, Goodwill Value is equal to 2.32 times ebitda. And at $3,531,861, Full Valuation is equal to 3.41 times normalized earnings before interest, taxes, depreciation and amortization. AFTER Interest and AFTER Tax earnings are estimated to be $687,524, and thus, the $3,531,861 full valuation is equal to 5.14 times 'after interest and tax' earnings.

The valuation assumes vendor take-back (or seller financing) of 50% of that amount, (equalling $1,765,930) which, including interest of 6.50%, will be payable over 60 months at the rate of $34,552 per month.

AND REMEMBER: This Valuaion has been calculated on PROJECTED Sales and Earnings. While calculating a Business Valuation on the basis of projections may be unusual, we have done so, rather than on the basis of historical average, because the company has changed dramatically under new ownership and management, increased and reorganized manufacturing space, and a strong marketplace. Even though it is believed that market conditions will not continue at current high more than two or three years, it is also believed that the company will continue at higher levels than previous years.

The current owner purchased the Company in August 2004, and has since improved the company in a number of important ways. 1) The first and most influential, has been changes in management policies and the resulting manufacturing systems. Current management has increased production out-put by 150% with a 30% increase in staff. 2) The second factor is market conditions, which are currently strong and expected to remain so for several years. 3) The third factor has been a 25% increase in the plant capacity.

Management policies are believed to be the primary factor, since market condition had been strong as well under former management, who, during their last year and a half also had backlogs and were producing at 'their full capacity.' Had they increased the floor equally, at equal build rate could have presumable increased sales by 25% or 30%; from $4.3 to perhaps $5.5million (or so). But, current management increased sales by about 150%, to $10.7million. In two years the company has grown from $4.3million in sales, to $10.7million.

NOTICE: In the development of the recasting, normalization and restatement of the income statements, as well as in the development of that assumed or deemed to be sustainable, we have relied entirely on Information provided by the company's owner(s) and/or representative(s). The valuator, Your Biz-Brokerage Firm, Inc., claims no independent knowledge of such Information and has conducted no independent audit, investigation or verification of such Information.

If you have any questions, please email broker@yourbrokeragefirm.ca or call Your Name at 403-123-4567

CONFIDENTIAL - **REPORT to OWNER/SELLER** - *CONFIDENTIAL*

Offering Summary Report: $ 3,531,861

Fischer Manufacturing, Inc. has been valued at $3,531,861 as at June 30, 2006 financials, on a Share Sale basis as a Going Concern, by combining Balance Sheet Value, which is detailed in page 15, and Goodwill Value based on the PROJECTED Sales and Earnings summarized herebelow and detailed in page 14.

The Goodwill Component: $ 2,405,662

However, for reasons discussed with the company representative(s), we have NOT utilized any weighting of historic Revenues and Earnings as the direct basis for this valuation. Rather, this valuation is based on PROJECTIONS stemming from the current trends illustrated below, in as much as Projected Revenues, Cost of Sales and Operating Expenses (detailed on the next page of this report) stem, on a percentage basis, from the Historic levels here described and illustrated below. Such PROJECTIONS are based on discussions and collaboration with company representative(s). The valuator possess no independent knowledge on which to project such future business opportunities and has relied entirely on the company's representative(s) with respect to such.

Nevertheless, based on information provided to us with respect to current and past years, we have endeavoured to identify what, if anything from the company's past can be reasonably factored into a projection from which to calculated/estimated the value of the company's goodwill. Such valuation can of course be modify to reflect additional, updated information as it may become available.

We began by recasting; adding-back interest, taxes, depreciation and amortization to each of the six years indicated/illustrated below. That exercise is designed to identify each year's *ebitda; (*earnings before interest, taxes, depreciation and amortization.) You can review the recasting assumptions detailed on page 9, but in summary, over the six years a total of $236,796 was recast to interest, $36,630 to depreciation/amortization, and $425,297 to income taxes; a combined total of $698,723 being recast (or added back to the income statement) to calculate and identify ebitda.

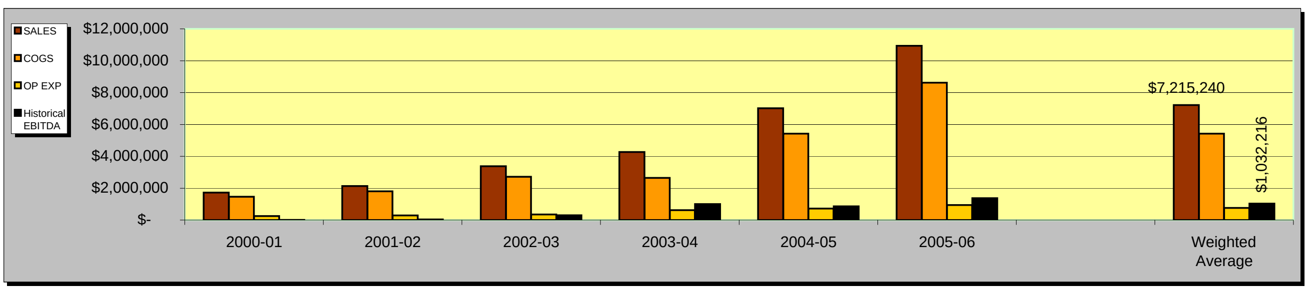
Then, we look to normalize the earnings/ebitda by recasting owner compensation in all of its forms, including wages, salaries, bonuses, dividends, perks, finges, etc., and replacing the total with the fair market wage(s) thought appropriate should the company hired one or more employee(s) at arm's length to fill the work-a-day function(s) that had been filled by the owner(s). Similarly, if rent and/or other occupancy expenses were expensed at other than fair market, we want to normalize rent and occupancy to fair market as well. We further look to normalize any revenue and/or cost or expense categories containing one-time, non-recuring income or expense, as well as discretionary, unnecessary and non-business related expenses that maybe recastable. The purpose for the recasting and normalization exercise is to determine what the company really earns for its owner(s) (in all forms) over and above market wages, market rent and all other expenses legitimate and necessary to the conduct of the business.

Over the 6 years considered, we recast a total of $609,700 paid to owner(s) in the form of Management Fees and Dividends and replaced it with $614,905 as the 'reasonable wage replacement,' which over the 6 years averages $102,484/year; (therefore, total/net recasting to owner compensation was -$5,205. With respect to non-recurring income and/or expenses, we recast a total of $56,293 to Accounting & Legal. The Net/Total recast to the 6 year period, is $749,811, including $698,723 to 'ebitda' and $51,088 to the further normalization described above.

With recasting adjustments applied, recast income statements were generated. Then, (after recasting) we weighed the relative likelihood of each of the six years being repeated; or becoming the sustainable total. At this time, based on information provided by and discussion with company represenative(s), , 33.3% of the weighting was applied to FY2003-04, 33.3% of the weighting was applied to FY2004-05 and 33.3% of the weighting was applied to YTD2005-06.

Based on such recasting and weighting, we calculate sustainable revenues at $7,215,240 with sustainable earnings (ebitda) of $1,032,216. However, for reasons discussed with the company representative(s), we have NOT utilized any weighting of historic Revenues and Earnings as the direct basis for this valuation. Rather, this valuation is based on PROJECTIONS stemming from the current trends illustrated below, in as much as Projected Revenues, Cost of Sales and Operating Expenses (detailed on the next page of this report) stem, on a percentage basis, from the Historic levels here described and illustrated below. Such PROJECTIONS are based on discussions and collaboration with company representative(s). The valuator possess no independent knowledge on which to project such future business opportunities and has relied entirely on the company's representative(s) with respect to such.

Historic results and those projected are enumerated, illustrated and compared on page 13 of this report. If such projections DO NOT appear right and reasonable, notify Your Biz-Brokerage Firm, Inc. immediately, so they can be appropriately revised.



Note: Sustainable Earnings are calculated to be $1,032,216 on Sustainable Sales of $7,215,240.

Comparing sustainable assumptions to historic revenues and earnings:

. As stated, sustainable revenues are calculated to be $7,215,240 with earnings of $1,032,216; equal to 14% of revenues.
. Over the past six years, annual revenues have averaged $4,910,353 with earnings of $599,985; 12% of revenues.
. Current year-to-date annualized, revenues are $10,938,857 with earnings of $1,375,493; equal to 13% of revenues.
. Last year, total revenues were $7,017,502 with earnings of $866,978; which are equal to 12% of revenues.

Sustainable Sales estimated at $7,215,240 suggest or estimate that on-going revenues can be sustained at 169% those of FY2003-04, at 103% those of FY2004-05 and at 66% those of YTD2005-06, and sustainable earnings (ebitda) estimates of $1,032,216 suggest or estimate that earnings can be sustained at an amount equal to 103% those of FY2003-04, equal to 119% those of FY2004-05 and equal to 75% those of YTD2005-06.

Historic Income Statements - Summarized from CA prepared Financial Statements

The below income statement is an accurate representation of the income statement portions of company's financial statements as provided to preparer by the Seller and/or Seller's CA for the past 5 years, plus 10 months year-to-date.

The below are stated as prepared by Company's CA AFTER interest, taxes, depreciation, amortization, and after owner compensation, benefits and perks have been expensed, just as each was expensed in the financial statements of the company, BEFORE any recasting adjustments.

	10 months ytd 2005-06 30-Jun-06		2004-05 33.3%		2003-04 33.3%		2002-03 0.0%		2001-02 0.0%		2000-01 0.0%	
Sales Income	$ -		$ -		$ -		$ -		$ -		$ -	
Canadian Sales	9,079,472	100%	6,779,398	97%	4,025,660	94%	3,109,097	92%	1,456,287	68%	1,102,792	64%
US Sales	1,029	0%	202,208	3%	259,435	6%	259,163	8%	678,114	32%	631,571	37%
Other Sales	35,213	0%	35,896	1%	(17,506)	0%	8,056	0%	1,570	0%	(8,479)	0%
TOTAL SALES REVENUES	**$ 9,115,714**	100%	**$ 7,017,502**	100%	**$ 4,267,589**	100%	**$ 3,376,316**	100%	**$ 2,135,970**	100%	**$ 1,725,884**	100%
Cost of Goods Sold	$ -		$ -		$ -		$ -		$ -		$ -	
Inventory, beginning of period	972,987	11%	635,575	9%	-		-		-		-	
Purchases	5,060,212	56%	3,932,255	56%	2,127,379	50%	1,896,136	56%	1,232,694	58%	971,988	56%
Freight	40,958	0%	32,180	0%	25,480	1%	25,080	1%	23,646	1%	26,105	2%
Customs & Brokerage	5,254	0%	5,853	0%	6,232	0%	6,232	0%	5,851	0%	5,924	0%
Inventory, end of period	905,294	10%	972,987	14%	635,575	15%	-		-		-	
Material COGS	$ 5,174,117	57%	$ 3,632,876	52%	$ 1,523,516	36%	$ 1,927,449	57%	$ 1,262,190	59%	$ 1,004,017	58%
Employee Benefits	113,238	1%	83,497	1%	58,926	1%	39,088	1%	23,342	1%	19,944	1%
Fringe Benefits	22,823	0%	20,155	0%	18,000	0%	8,254	0%	5,214	0%	4,940	0%
SubContract	8,079	0%	29,546	0%	12,209	0%	887	0%	-		-	
Wages	1,569,972	17%	1,293,230	18%	841,200	20%	581,560	17%	401,287	19%	347,856	20%
Worker Compensation	109,048	1%	78,649	1%	46,804	1%	31,658	1%	14,451	1%	14,981	1%
Janitorial	12,122	0%	23,213	0%	20,817	0%	16,849	0%	13,576	1%	10,685	1%
Shop Supplies	133,673	1%	208,589	3%	106,172	2%	100,526	3%	70,755	3%	55,672	3%
Small Tools	32,684	0%	25,374	0%	11,060	0%	4,514	0%	5,792	0%	7,802	0%
Warranty	16,295	0%	31,137	0%	12,124	0%	7,284	0%	5,257	0%	-	
TOTAL COST of GOODS SOLD	$ 7,192,051	79%	$ 5,426,266	77%	$ 2,650,828	62%	$ 2,718,070	81%	$ 1,801,864	84%	$ 1,465,897	85%
GROSS PROFIT	$ 1,923,663	21%	$ 1,591,236	23%	$ 1,616,761	38%	$ 658,245	19%	$ 334,106	16%	$ 259,987	15%
Operating Expenses	$ -		$ -		$ -		$ -		$ -		$ -	
Recast to Owner Comp/Perks	-		-		-		-		-		-	
Fair Market Wage-Mgr	-		-		-		-		-		-	
Recast to Business Premises	-		-		-		-		-		-	
Fair Market Rent	-		-		-		-		-		-	
Accounting & Legal	16,580	0%	31,196	0%	19,759	0%	5,251	0%	4,126	0%	3,380	0%
Employee Benefits	35,462	0%	11,604	0%	8,751	0%	3,961	0%	6,383	0%	3,804	0%
Fringe Benefits	-		2,067	0%	10,899	0%	3,443	0%	3,033	0%	2,025	0%
Insurance, Licence, Dues	29,579	0%	33,833	0%	36,107	1%	26,254	1%	13,629	1%	7,835	0%
Management Fees	81,900	1%	209,000	3%	265,800	6%	-		-		-	
Management Salaries	35,888	0%	21,000	0%	-		-		-		-	
Office & Miscellaneous	140,253	2%	40,280	1%	18,757	0%	8,486	0%	9,286	0%	8,938	1%
Office Salaries	12,539	0%	113,239	2%	118,096	3%	40,400	1%	27,304	1%	13,130	1%
Vehicle	-		8,030	0%	13,365	0%	2,242	0%	2,234	0%	1,736	0%
Amortization	6,400	0%	16,954	0%	13,276	0%	-		-		-	
Insurance (Life Insurance)	4,595	0%	4,751	0%	9,869	0%	148	0%	22	0%	22	0%
Maintenance & Repairs	66,964	1%	25,061	0%	13,767	0%	9,885	0%	14,911	1%	7,740	0%
Property Taxes	-		27,686	0%	22,085	1%	-		-		-	
Rent	178,164	2%	161,720	2%	108,836	3%	73,842	2%	64,606	3%	55,451	3%
Utilities	44,539	0%	33,544	0%	31,618	1%	23,549	1%	19,397	1%	17,358	1%
Bank Charges & Interest	14,293	0%	17,485	0%	15,502	0%	8,169	0%	6,652	0%	7,004	0%
Interest on Long Term Debt	140,196	2%	22,615	0%	-		-		-		-	
Interest-Related Parties	18,880	0%	-		-		-		-		-	
Advertising & Promotion	6,082	0%	10,181	0%	25,835	1%	4,893	0%	3,364	0%	1,538	0%
Bad Debt	547	0%	984	0%	8,648	0%	2,925	0%	243	0%	2,718	0%
Dealer Disc & Commissions	117,000	1%	104,000	1%	48,960	1%	48,540	1%	21,057	1%	16,212	1%
Sales Discounts & Commissions	8,901	0%	2,399	0%	-		437	0%	359	0%	17	0%
Meals & Entertainment	5,715	0%	4,729	0%	26,138	1%	-		-		5,287	0%
TOTAL EXPENSES	$ 964,476	11%	$ 902,358	13%	$ 816,068	19%	$ 262,425	8%	$ 196,607	9%	$ 154,197	9%
NET PROFITS	$ 959,187	11%	$ 688,878	10%	$ 800,693	19%	$ 395,820	12%	$ 137,499	6%	$ 105,790	6%
Other (Income) Loss												
Rent & Sundry	-		-		-		-		-		-	
Corporate Taxes												
Income Tax Provision (Recovery)	175,785	2%	190,645	3%	58,867	1%	-		-		-	
Other Expenses (Gain)												
Dividends	-		-		53,000	1%	-		-		-	
NET PROFITS (after taxes)	$ 783,402	9%	$ 498,233	7%	$ 688,826	16%	$ 395,820	12%	$ 137,499	6%	$ 105,790	6%

Recasting Adjustments to Historic Income Statements:

The effect of recasting adjustment is to restate the company's income statement so as to report earnings before interest, taxes, depreciation, amortization, with normalized fair market rent and fair market wage in replacement of owner compensation, benefits and perks, and normalized with business-related only costs and expenses.

First, to calculate EBITDA we recast (or added-back) interest, corporate income taxes and depreciation/amortization. Then, from the detail provided, we recast all owner compensation, benefits and perks (and normalized with a fair market replacement wage), and we also normalize nonessential (non-business related) and non-recurring income and expenses.

	10 months ytd **2005-06** 30-Jun-06	**2004-05** 33.3%	**2003-04** 33.3%	**2002-03** 0.0%	**2001-02** 0.0%	**2000-01** 0.0%
Sales Income	$ -	$ -	$ -	$ -	$ -	$ -
Canadian Sales	-	-	-	-	-	-
US Sales	-	-	-	-	-	-
Other Sales	-	-	-	-	-	-
TOTAL SALES REVENUES	$ -	$ -	$ -	$ -	$ -	$ -
Cost of Goods Sold	$ -	$ -	$ -	$ -	$ -	$ -
Inventory, beginning of period	-	-	-	-	-	-
Purchases	-	-	-	-	-	-
Freight	-	-	-	-	-	-
Customs & Brokerage	-	-	-	-	-	-
Inventory, end of period	-	-	-	-	-	-
Material COGS	$ -	$ -	$ -	$ -	$ -	$ -
Employee Benefits	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
SubContract	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Worker Compensation	-	-	-	-	-	-
Janitorial	-	-	-	-	-	-
Shop Supplies	-	-	-	-	-	-
Small Tools	-	-	-	-	-	-
Warranty	-	-	-	-	-	-
TOTAL COST of GOODS SOLD	$ -	$ -	$ -	$ -	$ -	$ -
GROSS PROFIT	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenses	$ -	$ -	$ -	$ -	$ -	$ -
Recast to Owner Comp/Perks	-	-	-	-	-	-
Fair Market Wage-Mgr	92,474	108,750	106,575	104,444	102,355	100,308
Recast to Business Premises	-	-	-	-	-	-
Fair Market Rent	-	-	-	-	-	-
Accounting & Legal	(8,580)	(23,196)	(11,759)	(5,251)	(4,126)	(3,380)
Employee Benefits	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Insurance, Licence, Dues	4,595	4,751	9,869	148	22	22
Management Fees	(81,900)	(209,000)	(265,800)	-	-	-
Management Salaries	-	-	-	-	-	-
Office & Miscellaneous	-	-	-	-	-	-
Office Salaries	-	-	-	-	-	-
Vehicle	-	-	-	-	-	-
Amortization	(6,400)	(16,954)	(13,276)	-	-	-
Insurance (Life Insurance)	(4,595)	(4,751)	(9,869)	(148)	(22)	(22)
Maintenance & Repairs	-	-	-	-	-	-
Property Taxes	-	(27,686)	(22,085)	-	-	-
Rent	-	27,686	22,085	-	-	-
Utilities	-	-	-	-	-	-
Bank Charges & Interest	(12,293)	(15,085)	(13,102)	(5,769)	(4,252)	(4,604)
Interest on Long Term Debt	(140,196)	(22,615)	-	-	-	-
Interest-Related Parties	(18,880)	-	-	-	-	-
Advertising & Promotion	-	-	-	-	-	-
Bad Debt	-	-	-	-	-	-
Dealer Disc & Commissions	-	-	-	-	-	-
Sales Discounts & Commissions	-	-	-	-	-	-
Meals & Entertainment	-	-	-	-	-	-
TOTAL EXPENSES	$ (175,775)	$ (178,100)	$ (197,362)	$ 93,424	$ 93,977	$ 92,323
NET PROFITS	$ 175,775	$ 178,100	$ 197,362	$ (93,424)	$ (93,977)	$ (92,323)
Other (Income) Loss						
Rent & Sundry	-	-	-	-	-	-
Corporate Taxes						
Income Tax Provision (Recovery)	(175,785)	(190,645)	(58,867)	-	-	-
Other Expenses (Gain)						
Dividends	-	-	(53,000)	-	-	-
NET PROFITS (total recasting)	$ 351,560	$ 368,745	$ 309,229	$ (93,424)	$ (93,977)	$ (92,323)

Recast/Normalized Income Statements - What the Company Earns

The below columns to the right summarize the company's income statements for the past several years, while the two center columns summarize current year-to-date (if any) and current year annualized to year-end; all after they have been adjusted (recast) to reflect earnings before interest, taxes, depreciation, amortization, and normalized to account for normal business expenses, including fair market expenses, such as (eg) fair market rent, fair market wage (in replacement of owner compensation), excluding non-recurring income and expenses, such as (eg) one-time sale of redundant assets or one-time consulting fee. Similar summaries of the original income statements before recasting and summaries of all recasting and normalizing, are detailed in previous pages.

Then, to estimate the sustainable averages (weighted or flat) set out in the left column, we would typically apply a reasoned weighting to each of the past years thought comparatively relevant to what would be sustainable over the next few years. In this case, however, because it is believed that past few years are not representative of what is apt to occur over next few years, and that they don't provide the best basis for calculating future years, sustainable estimates are based on the projected years described and illustrated later in this Business Profile.

In weighting current and past years, we have applied 33% of the weighting to the current year, 33% to last year, 33% to 2003-04, 0% to 2002-03, 0% to 2001-02 and 0% to 2000-01. Calculations summarized in the left column assume business will be sustainable throughout the return on investment period, at 106% of last year's sales level and 68% of current year's sales level, and that that the company will earn at 125% of last year's earnings level and 79% of current year's earnings level. Based on the wieghted average of previous years, ebitda calculates to be $1,080,175. These numbers, however, do NOT provide the basis for this valuation and are provided for comparison purposes only. Sustainable levels forming the basis for this valuation are estimated on PROJECTED levels rather than current or historic levels, and such projected levels are detailed in following pages.

	Weighted Average		ANNUALIZED **2005-06**		10 months ytd **30-Jun-06**	**2004-05**		**2003-04**		**2002-03**		**2001-02**		**2000-01**	
	weighting factors		33.3%			33.3%		33.3%		0.0%		0.0%		0.0%	
Sales Income	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Canadian Sales	**7,233,475**	98%	10,895,367	####	9,079,472	6,779,398	97%	4,025,660	94%	3,109,097	92%	1,456,287	68%	1,102,792	64%
US Sales	**154,293**	2%	1,235	0%	1,029	202,208	3%	259,435	6%	259,163	8%	678,114	32%	631,571	37%
Other Sales	**20,215**	0%	42,256	0%	35,213	35,896	1%	(17,506)	0%	8,056	0%	1,570	0%	(8,479)	0%
TOTAL SALES REVENUES	**$ 7,407,983**	100%	**$ 10,938,857**	####	**$ 9,115,714**	**$ 7,017,502**	####	**$ 4,267,589**	####	**$ 3,376,316**	####	**$ 2,135,970**	####	**$ 1,725,884**	####
Cost of Goods Sold	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Inventory, beginning of period	**536,187**	7%	972,987	9%	972,987	635,575	9%	-		-		-		-	
Purchases	**4,043,963**	55%	6,072,254	56%	5,060,212	3,932,255	56%	2,127,379	50%	1,896,136	56%	1,232,694	58%	971,988	56%
Freight	**35,603**	0%	49,149	0%	40,958	32,180	0%	25,480	1%	25,080	1%	23,646	1%	26,105	2%
Customs & Brokerage	**6,130**	0%	6,305	0%	5,254	5,853	0%	6,232	0%	6,232	0%	5,851	0%	5,924	0%
Inventory, end of period	**837,952**	11%	905,294	8%	905,294	972,987	14%	635,575	15%	-		-		-	
Material COGS	**$ 3,783,931**	51%	$ 6,195,402	57%	$ 5,174,117	$ 3,632,876	52%	$ 1,523,516	36%	$ 1,927,449	57%	$ 1,262,190	59%	$ 1,004,017	58%
Employee Benefits	**92,770**	1%	135,886	1%	113,238	83,497	1%	58,926	1%	39,088	1%	23,342	1%	19,944	1%
Fringe Benefits	**21,847**	0%	27,387	0%	22,823	20,155	0%	18,000	0%	8,254	0%	5,214	0%	4,940	0%
SubContract	**17,150**	0%	9,695	0%	8,079	29,546	0%	12,209	0%	887	0%	-		-	
Wages	**1,339,465**	18%	1,883,966	17%	1,569,972	1,293,230	18%	841,200	20%	581,560	17%	401,287	19%	347,856	20%
Worker Compensation	**85,437**	1%	130,858	1%	109,048	78,649	1%	46,804	1%	31,658	1%	14,451	1%	14,981	1%
Janitorial	**19,526**	0%	14,547	0%	12,122	23,213	0%	20,817	0%	16,849	0%	13,576	1%	10,685	1%
Shop Supplies	**158,389**	2%	160,407	1%	133,673	208,589	3%	106,172	2%	100,526	3%	70,755	3%	55,672	3%
Small Tools	**25,218**	0%	39,220	0%	32,684	25,374	0%	11,060	0%	4,514	0%	5,792	0%	7,802	0%
Warranty	**20,938**	0%	19,554	0%	16,295	31,137	0%	12,124	0%	7,284	0%	5,257	0%	-	
TOTAL COST of GOODS SOLD	**$ 5,564,672**	75%	$ 8,616,922	79%	$ 7,192,051	$ 5,426,266	77%	$ 2,650,828	62%	$ 2,718,070	81%	$ 1,801,864	84%	$ 1,465,897	85%
GROSS PROFIT	**$ 1,843,311**	25%	**$ 2,321,935**	21%	**$ 1,923,663**	**$ 1,591,236**	23%	**$ 1,616,761**	38%	**$ 658,245**	19%	**$ 334,106**	16%	**$ 259,987**	15%
Operating Expenses	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Recast to Owner Comp/Perks															
Fair Market Wage-Mgr	**108,765**	1%	110,969	1%	92,474	108,750	2%	106,575	2%	104,444	3%	102,355	5%	100,308	6%
Recast to Business Premises															
Fair Market Rent	**-**		-		-	-		-		-		-		-	
Accounting & Legal	**8,533**	0%	9,600	0%	8,000	8,000	0%	8,000	0%	-		-		-	
Employee Benefits	**20,970**	0%	42,554	0%	35,462	11,604	0%	8,751	0%	3,961	0%	6,383	0%	3,804	0%
Fringe Benefits	**4,322**	0%	-		-	2,067	0%	10,899	0%	3,443	0%	3,033	0%	2,025	0%
Insurance, Licence, Dues	**41,857**	1%	41,010	0%	34,175	38,584	1%	45,976	1%	26,402	1%	13,651	1%	7,857	0%
Management Fees	**-**		-		-	-		-		-		-		-	
Management Salaries	**21,355**	0%	43,066	0%	35,888	21,000	0%	-		-		-		-	
Office & Miscellaneous	**75,780**	1%	168,303	2%	140,253	40,280	1%	18,757	0%	8,486	0%	9,286	0%	8,938	1%
Office Salaries	**82,127**	1%	15,047	0%	12,539	113,239	2%	118,096	3%	40,400	1%	27,304	1%	13,130	1%
Vehicle	**7,132**	0%	-		-	8,030	0%	13,365	0%	2,242	0%	2,234	0%	1,736	0%
Amortization	**-**		-		-	-		-		-		-		-	
Insurance (Life Insurance)	**-**		-		-	-		-		-		-		-	
Maintenance & Repairs	**39,728**	1%	80,356	1%	66,964	25,061	0%	13,767	0%	9,885	0%	14,911	1%	7,740	0%
Property Taxes	**-**		-		-	-		-		-		-		-	
Rent	**178,041**	2%	213,796	2%	178,164	189,406	3%	130,921	3%	73,842	2%	64,606	3%	55,451	3%
Utilities	**39,536**	1%	53,447	0%	44,539	33,544	0%	31,618	1%	23,549	1%	19,397	1%	17,358	1%
Bank Charges & Interest	**2,400**	0%	2,400	0%	2,000	2,400	0%	2,400	0%	2,400	0%	2,400	0%	2,400	0%
Interest on Long Term Debt	**-**		-		-	-		-		-		-		-	
Interest-Related Parties	**-**		-		-	-		-		-		-		-	
Advertising & Promotion	**14,438**	0%	7,298	0%	6,082	10,181	0%	25,835	1%	4,893	0%	3,364	0%	1,538	0%
Bad Debt	**3,430**	0%	657	0%	547	984	0%	8,648	0%	2,925	0%	243	0%	2,718	0%
Dealer Disc & Commissions	**97,787**	1%	140,400	1%	117,000	104,000	1%	48,960	1%	48,540	1%	21,057	1%	16,212	1%
Sales Discounts & Commissions	**4,360**	0%	10,681	0%	8,901	2,399	0%	-		437	0%	359	0%	17	0%
Meals & Entertainment	**12,575**	0%	6,858	0%	5,715	4,729	0%	26,138	1%	-		-		5,287	0%
TOTAL EXPENSES	**$ 763,135**	10%	$ 946,442	9%	$ 788,702	$ 724,258	10%	$ 618,706	14%	$ 355,849	11%	$ 290,584	14%	$ 246,520	14%
NET PROFITS	**$ 1,080,175**	15%	**$ 1,375,493**	13%	**$ 1,134,962**	**$ 866,978**	12%	**$ 998,055**	23%	**$ 302,397**	9%	**$ 43,522**	2%	**$ 13,467**	1%
Other (Income) Loss															
Rent & Sundry	**-**		-		-	-		-		-		-		-	
Corporate Taxes															
Income Tax Provision (Recovery)	**-**		-		-	-		-		-		-		-	
Other Expenses (Gain)															
Dividends	**-**		-		-	-		-		-		-		-	
NET PROFITS (Recast EBITDA)	**$ 1,080,175**	15%	**$ 1,375,493**	13%	**$ 1,134,962**	**$ 866,978**	12%	**$ 998,055**	23%	**$ 302,397**	9%	**$ 43,522**	2%	**$ 13,467**	1%

Pre-Impact / Post-Impact comparison - Sustainable Earnings Estimate

The business premises do not appear to be an issue. The business premises are leased or rented from an unrelated third party landlord. There is time left in the current lease and the lease can be renewed. It is believed it should not be difficult to relocate the business, should it become necessary.

Transferance from current ownership could be an issue. It is believed there would be a negative impact if the current owner and/or manager was to leave although there is another manager/key employee on staff and able to adequately assist through the period. It is anticipated that sustaining full business will require a transistion period of 3-6 months, but that the owner/seller will be prepared to stay and assist through the transition period.

Thus business levels and earnings estimated/calculated may not be fully sustainable post sale. Under such assumption, goodwill valuation has been arbitrarily reduced by $110,667. On a scale of 0 to 10, with 0 being zero impact and 10 being maximum impact, the impact of the circumstances is believed by the Seller to be that of a level 0.0444 and has reduced Goodwill value from $2,492,511 to $2,381,843. Other adjustments made have undone some of that reduction, by adding back -$23,818 to Goodwill Value, bring it back to $2,405,662. The net of the impact and adjustments has meant a net reduction to Goodwill Value of $86,849.

In the two columns to the left, are illustrated the anticipated results of such impact, to sales, costs and sustainable earnings. And, the set of conditions are more fully explained below. (see Business Premises comment, and see Transferability comments

	Pre-Impact Weighted Average	Post-Impact Weighted Average
Sales Income	$ -	$ -
Canadian Sales	7,233,475	7,045,272
US Sales	154,293	150,278
Other Sales	20,215	19,689
TOTAL SALES REVENUES	$ 7,407,983	$ 7,215,240
Cost of Goods Sold	$ -	$ -
Inventory, beginning of period	536,187	536,187
Purchases	4,043,963	3,938,746
Freight	35,603	34,677
Customs & Brokerage	6,130	5,971
Inventory, end of period	837,952	837,952
Material COGS	$ 3,783,931	$ 3,783,931
Employee Benefits	92,770	90,356
Fringe Benefits	21,847	21,279
SubContract	17,150	16,704
Wages	1,339,465	1,304,615
Worker Compensation	85,437	83,214
Janitorial	19,526	19,018
Shop Supplies	158,389	154,268
Small Tools	25,218	24,562
Warranty	20,938	20,394
TOTAL COST of GOODS SOLD	$ 5,564,672	$ 5,419,889
GROSS PROFIT	$ 1,843,311	$ 1,795,351
Operating Expenses	$ -	$ -
Recast to Owner Comp/Perks		
Fair Market Wage-Mgr	108,765	108,765
Recast to Business Premises		
Fair Market Rent	-	-
Accounting & Legal	8,533	8,533
Employee Benefits	20,970	20,970
Fringe Benefits	4,322	4,322
Insurance, Licence, Dues	41,857	41,857
Management Fees	-	-
Management Salaries	21,355	21,355
Office & Miscellaneous	75,780	75,780
Office Salaries	82,127	82,127
Vehicle	7,132	7,132
Amortization	-	-
Insurance (Life Insurance)	-	-
Maintenance & Repairs	39,728	39,728
Property Taxes	-	-
Rent	178,041	178,041
Utilities	39,536	39,536
Bank Charges & Interest	2,400	2,400
Interest on Long Term Debt	-	-
Interest-Related Parties	-	-
Advertising & Promotion	14,438	14,438
Bad Debt	3,430	3,430
Dealer Disc & Commissions	97,787	97,787
Sales Discounts & Commissions	4,360	4,360
Meals & Entertainment	12,575	12,575
TOTAL EXPENSES	$ 763,135	$ 763,135
NET PROFITS	$ 1,080,175	$ 1,032,216
Other (Income) Loss		
Rent & Sundry	-	-
Corporate Taxes		
Income Tax Provision (Recovery)	-	-
Other Expenses (Gain)		
Dividends	-	-
NET PROFITS (Recast EBITDA)	$ 1,080,175	$ 1,032,216

Business Premises:

No explanation provided

Transferability from current ownership to new:

No explanation provided

Post-Impact Recast/Normalized Income Statements - What the Company Earns *Post-Impact*

The below columns to the right summarize the company's income statements for the past 5 years, while the two center columns summarize current year-to-date and current year annualized to year-end; all after they have been adjusted (recast) to reflect earnings before interest, taxes, depreciation, amortization, and normalized to account for actual business related costs and expenses, including (eg) fair market rent, fair market wage (in replacement of owner compensation, benefits, perks, etc.), excluding non-business related and non-recurring income and expenses, such as (eg) one-time sale of redundant assets or one-time consulting fee. Similar summaries of the original income statements before recasting and summaries of all recasting and normalizing, are detailed in previous pages.

Then, to estimate the sustainable averages (wieghted or flat) set out in the left column, we've applied a reasoned, but arbitrary weighting to each year included for consideration, with highest weighting being applied to the year(s) thought most likely to be representative of what is apt to reoccur and lowest weighting to the year(s) thought to be least likely to be representative, with all else weighted proportionately between the high and low, in order to calculate what we deem to be a reasonable estimate of sustainability.

In weighting current and past years, we have applied 33% of the weighting to the current year, 33% to last year, 33% to 2003-04, 0% to 2002-03, 0% to 2001-02 and 0% to 2000-01. Calculations summarized in the left column assume business will be sustainable throughout the return on investment period, at 103% of last year's sales level and 66% of current year's sales level, and that that the company will earn at 119% of last year's earnings level and 75% of current year's earnings level. Based on the wieghted average of previous years, ebitda calculates to be $1,032,216. These numbers, however, do NOT provide the basis for this valuation and are provided for comparison purposes only. Sustainable levels forming the basis for this valuation are estimated on PROJECTED levels rather than current or historic levels, and such projected levels are detailed in following pages.

	Weighted Average		ANNUALIZED 2005-06		10 months ytd 30-Jun-06	2004-05		2003-04		2002-03		2001-02		2000-01	
	weighting factors		33.3%			33.3%		33.3%		0.0%		0.0%		0.0%	
Sales Income	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Canadian Sales	**7,045,272**	98%	10,895,367	100%	9,079,472	6,779,398	97%	4,025,660	94%	3,109,097	92%	1,456,287	68%	1,102,792	64%
US Sales	**150,278**	2%	1,235	0%	1,029	202,208	3%	259,435	6%	259,163	8%	678,114	32%	631,571	37%
Other Sales	**19,689**	0%	42,256	0%	35,213	35,896	1%	(17,506)	0%	8,056	0%	1,570	0%	(8,479)	0%
TOTAL SALES REVENUES	**$ 7,215,240**	100%	**$ 10,938,857**	100%	**$ 9,115,714**	**$ 7,017,502**	100%	**$ 4,267,589**	100%	**$ 3,376,316**	100%	**$ 2,135,970**	100%	**$ 1,725,884**	100%
Cost of Goods Sold	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Inventory, beginning of period	**536,187**	7%	972,987	9%	972,987	635,575	9%	-		-		-		-	
Purchases	**3,938,746**	55%	6,072,254	56%	5,060,212	3,932,255	56%	2,127,379	50%	1,896,136	56%	1,232,694	58%	971,988	56%
Freight	**34,677**	0%	49,149	0%	40,958	32,180	0%	25,480	1%	25,080	1%	23,646	1%	26,105	2%
Customs & Brokerage	**5,971**	0%	6,305	0%	5,254	5,853	0%	6,232	0%	6,232	0%	5,851	0%	5,924	0%
Inventory, end of period	**837,952**	12%	905,294	8%	905,294	972,987	14%	635,575	15%	-		-		-	
Material COGS	**$ 3,783,931**	52%	$ 6,195,402	57%	$ 5,174,117	$ 3,632,876	52%	$ 1,523,516	36%	$ 1,927,449	57%	$ 1,262,190	59%	$ 1,004,017	58%
Employee Benefits	**90,356**	1%	135,886	1%	113,238	83,497	1%	58,926	1%	39,088	1%	23,342	1%	19,944	1%
Fringe Benefits	**21,279**	0%	27,387	0%	22,823	20,155	0%	18,000	0%	8,254	0%	5,214	0%	4,940	0%
SubContract	**16,704**	0%	9,695	0%	8,079	29,546	0%	12,209	0%	887	0%	-		-	
Wages	**1,304,615**	18%	1,883,966	17%	1,569,972	1,293,230	18%	841,200	20%	581,560	17%	401,287	19%	347,856	20%
Worker Compensation	**83,214**	1%	130,858	1%	109,048	78,649	1%	46,804	1%	31,658	1%	14,451	1%	14,981	1%
Janitorial	**19,018**	0%	14,547	0%	12,122	23,213	0%	20,817	0%	16,849	0%	13,576	1%	10,685	1%
Shop Supplies	**154,268**	2%	160,407	1%	133,673	208,589	3%	106,172	2%	100,526	3%	70,755	3%	55,672	3%
Small Tools	**24,562**	0%	39,220	0%	32,684	25,374	0%	11,060	0%	4,514	0%	5,792	0%	7,802	0%
Warranty	**20,394**	0%	19,554	0%	16,295	31,137	0%	12,124	0%	7,284	0%	5,257	0%	-	
TOTAL COST of GOODS SOLD	**$ 5,419,889**	75%	$ 8,616,922	79%	$ 7,192,051	$ 5,426,266	77%	$ 2,650,828	62%	$ 2,718,070	81%	$ 1,801,864	84%	$ 1,465,897	85%
GROSS PROFIT	**$ 1,795,351**	25%	**$ 2,321,935**	21%	**$ 1,923,663**	**$ 1,591,236**	23%	**$ 1,616,761**	38%	**$ 658,245**	19%	**$ 334,106**	16%	**$ 259,987**	15%
Operating Expenses	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Recast to Owner Comp/Perks															
Fair Market Wage-Mgr	**108,765**	2%	110,969	1%	92,474	108,750	2%	106,575	2%	104,444	3%	102,355	5%	100,308	6%
Recast to Business Premises															
Fair Market Rent	**-**		-		-	-		-		-		-		-	
Accounting & Legal	**8,533**	0%	9,600	0%	8,000	8,000	0%	8,000	0%	-		-		-	
Employee Benefits	**20,970**	0%	42,554	0%	35,462	11,604	0%	8,751	0%	3,961	0%	6,383	0%	3,804	0%
Fringe Benefits	**4,322**	0%	-		-	2,067	0%	10,899	0%	3,443	0%	3,033	0%	2,025	0%
Insurance, Licence, Dues	**41,857**	1%	41,010	0%	34,175	38,584	1%	45,976	1%	26,402	1%	13,651	1%	7,857	0%
Management Fees	**-**		-		-	-		-		-		-		-	
Management Salaries	**21,355**	0%	43,066	0%	35,888	21,000	0%	-		-		-		-	
Office & Miscellaneous	**75,780**	1%	168,303	2%	140,253	40,280	1%	18,757	0%	8,486	0%	9,286	0%	8,938	1%
Office Salaries	**82,127**	1%	15,047	0%	12,539	113,239	2%	118,096	3%	40,400	1%	27,304	1%	13,130	1%
Vehicle	**7,132**	0%	-		-	8,030	0%	13,365	0%	2,242	0%	2,234	0%	1,736	0%
Amortization	**-**		-		-	-		-		-		-		-	
Insurance (Life Insurance)	**-**		-		-	-		-		-		-		-	
Maintenance & Repairs	**39,728**	1%	80,356	1%	66,964	25,061	0%	13,767	0%	9,885	0%	14,911	1%	7,740	0%
Property Taxes	**-**		-		-	-		-		-		-		-	
Rent	**178,041**	2%	213,796	2%	178,164	189,406	3%	130,921	3%	73,842	2%	64,606	3%	55,451	3%
Utilities	**39,536**	1%	53,447	0%	44,539	33,544	0%	31,618	1%	23,549	1%	19,397	1%	17,358	1%
Bank Charges & Interest	**2,400**	0%	2,400	0%	2,000	2,400	0%	2,400	0%	2,400	0%	2,400	0%	2,400	0%
Interest on Long Term Debt	**-**		-		-	-		-		-		-		-	
Interest-Related Parties	**-**		-		-	-		-		-		-		-	
Advertising & Promotion	**14,438**	0%	7,298	0%	6,082	10,181	0%	25,835	1%	4,893	0%	3,364	0%	1,538	0%
Bad Debt	**3,430**	0%	657	0%	547	984	0%	8,648	0%	2,925	0%	243	0%	2,718	0%
Dealer Disc & Commissions	**97,787**	1%	140,400	1%	117,000	104,000	1%	48,960	1%	48,540	1%	21,057	1%	16,212	1%
Sales Discounts & Commissions	**4,360**	0%	10,681	0%	8,901	2,399	0%	-		437	0%	359	0%	17	0%
Meals & Entertainment	**12,575**	0%	6,858	0%	5,715	4,729	0%	26,138	1%	-		-		5,287	0%
TOTAL EXPENSES	**$ 763,135**	11%	$ 946,442	9%	$ 788,702	$ 724,258	10%	$ 618,706	14%	$ 355,849	11%	$ 290,584	14%	$ 246,520	14%
NET PROFITS	**$ 1,032,216**	14%	**$ 1,375,493**	13%	**$ 1,134,962**	**$ 866,978**	12%	**$ 998,055**	23%	**$ 302,397**	9%	**$ 43,522**	2%	**$ 13,467**	1%
Other (Income) Loss															
Rent & Sundry	**-**		-		-	-		-		-		-		-	
Corporate Taxes															
Income Tax Provision (Recovery)	**-**		-		-	-		-		-		-		-	
Other Expenses (Gain)															
Dividends	**-**		-		-	-		-		-		-		-	
NET PROFITS (Recast EBITDA)	**$ 1,032,216**	14%	**$ 1,375,493**	13%	**$ 1,134,962**	**$ 866,978**	12%	**$ 998,055**	23%	**$ 302,397**	9%	**$ 43,522**	2%	**$ 13,467**	1%

CONFIDENTIAL - REPORT to OWNER/SELLER - *CONFIDENTIAL*

Offering Summary Report: $ 3,531,861

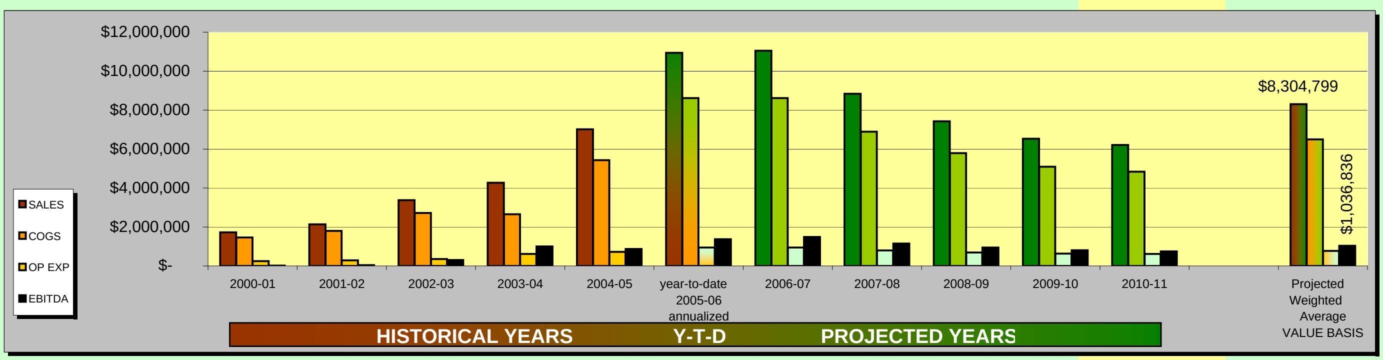
Fischer Manufacturing, Inc. has been valued at $3,531,861 as at June 30, 2006 financials, on a Share Sale basis as a Going Concern, by combining Balance Sheet Value, which is detailed in page 15, and Goodwill Value based on the PROJECTED Sales and Earnings summarized herebelow and detailed in page 14.

The Goodwill Component: $ 2,405,662

The current owner purchased the Company in August 2004, and has since improved the company in a number of important ways. 1) The first and most influential, has been changes in management policies and the resulting manufacturing systems. Current management has increased production out-put by 150% with a 30% increase in staff. 2) The second factor is market conditions, which are currently strong and expected to remain so for several years. 3) The third factor has been a 25% increase in the plant capacity.

Management policies are believed to be the primary factor, since market condition had been strong as well under former management, who, during their last year and a half also had backlogs and were producing at 'their full capacity.' Had they increased the floor equally, at equal build rate could have presumable increased sales by 25% or 30%; from $4.3 to perhaps $5.5million (or so). But, current management increased sales by about 150%, to $10.7million. In two years the company has grown from $4.3million in sales, to $10.7million.

The word 'sustainable' implies 'future.' Whether calculated on historical fact or on specific projections (as with this valuation), business assumptions are being projected into the future. On one hand, the projection is 'history will repeat itself' at some level between previous highs or previous lows. On the other, specific projections might forecast 'the next few years will on average be greater or lesser' than previous years. Either way, there is a projected component, and company management should be in the best position to foresee what the future may or may not hold. The projections (below) are based on information provided by the company and while they may be thought reasonable and realistic, THEY ARE NOT PREDICTIONS OF THE VALUATOR. The valuator possesses and claims no independent knowledge of your company's future business opportunities or probabilities, thus any projections must be those of the Company. If these projections ARE NOT your's, and/or if you don't concur, please notify the valuator and have them revised immediately. Any valuation founded on unrealistic projections, will as well be unrealistic, and probably worthless.



Note: Sustainable Earnings are calculated to be $1,036,836 on Sales of $8,304,799, and goodwill valuation is calcuated on the Projected Weighted Average set out below.

Historical Years	**2000-01**	**2001-02**	**2002-03**	**2003-04**	**2004-05**	Year-to-Date **2005-06** Annualized	**Historical Weighted Average**
Total Sales	$ 1,725,884	$ 2,135,970	$ 3,376,316	$ 4,267,589	$ 7,017,502	$ 10,938,857	**$ 7,215,240**
Cost of Sales	1,465,897	1,801,864	2,718,070	2,650,828	5,426,266	8,616,922	**5,419,889**
Operating Expenses	246,520	290,584	355,849	618,706	724,258	946,442	**763,135**
Historical EBITDA	**$ 13,467**	**$ 43,522**	**$ 302,397**	**$ 998,055**	**$ 866,978**	**$ 1,375,493**	**$ 1,032,216**

Projected Years	Year-to-Date **2005-06** Annualized	**2006-07**	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**Projected Weighted Average**
Total Sales	$ 10,938,857	$ 11,048,246	$ 8,838,597	$ 7,424,421	$ 6,533,491	$ 6,206,816	**$ 8,304,799**
Cost of Sales	8,616,922	8,616,922	6,893,538	5,790,572	5,095,703	4,840,918	**6,496,998**
Operating Expenses	946,442	946,442	795,011	691,660	629,410	616,822	**770,965**
Projected EBITDA	**$ 1,375,493**	**$ 1,484,881**	**$ 1,150,048**	**$ 942,190**	**$ 808,377**	**$ 749,076**	**$ 1,036,836**

goodwill valuation is based on these projected averages

This valuation, including recasting, normalization, sustainable assumptions, is based entirely on 'Company Information'. The valuator claims no independent knowledge of such Information and has conducted no audit, investigation or verification of such.

Projections - Projected Income Statements - What the Company is Projected to Earn - Projections

The below summarizes the Company's Projected Income Statements for the next 6 years, including the annualization of current year-to-date, projecting EBITDA; earnings before interest, taxes, depreciation, amortization, but otherwise after reasonable owner compensation, fair market rent and all other business costs have been expensed.

To estimate what is deemed to be a sustainable average, we have applied the following weighting to each year projected. We applied 17% of the weight to 2005-06, 17% of the weight to 2006-07, 17% of the weight to 2007-08, 17% of the weight to 2008-09, 17% of the weight to 2009-10, 17% of the weight to 2010-11.

Typically, sustainable earnings level might be better based on a weighted average of current and past years; highest weight to the year(s) thought most likely representative of future years and lowest to the year(s) thought to be least likely, and all oth Therefore, we have estimated sustainble earnings on the basis of a current-year plus five-year projection, including 2005-06, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11, assuming 2005-06 as the basis from which such years are estimated, with costs and expenses applied on a proportionate basis to those averages calculated from past years.

In weighting current and projected years, we've applied 17% of the weighting to the current year, 17% to first year projected, 17% to 2007-08, 17% to 2008-09, 17% to 2009-10 and 17% to 2010-11. These calculations project sustainable business throughout the return on investment period, at 78% of current year's sales level and 121% of last year's sales level, and project the company's earning level will be 82% of current year's earnings level and 130% of last year's earnings level. Based on those projections, sustainable earnings (ebitda) are calculated to be $1,126,989, compared to the $1,375,493 that are the current year's earnings (annualized), and the $866,978 that were last year's earnings.

	Weight Projected Average weighting factors		10 months ytd 30-Jun-06		ANNUALIZED 2005-06 16.7%	2006-07 16.7%		2007-08 16.7%		2008-09 16.7%		2009-10 16.7%		2010-11 16.7%	
Sales Income	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Canadian Sales	**8,298,210**	98%	9,079,472	####	10,895,367	10,782,196	98%	8,625,757	98%	7,245,636	98%	6,376,159	98%	6,057,351	98%
US Sales	**172,971**	2%	1,029	0%	1,235	229,988	2%	183,990	2%	154,552	2%	136,006	2%	129,205	2%
Other Sales	**22,663**	0%	35,213	0%	42,256	30,133	0%	24,106	0%	20,249	0%	17,819	0%	16,928	0%
TOTAL SALES REVENUES	**$ 8,493,844**	100%	**$ 9,115,714**	####	**$ 10,938,857**	**$ 11,042,317**	####	**$ 8,833,853**	####	**$ 7,420,437**	####	**$ 6,529,984**	####	**$ 6,203,485**	####
Cost of Goods Sold	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Inventory, beginning of period	**640,035**	8%	972,987	11%	972,987	301,765	3%	1,249,049	14%	999,239	13%	839,361	13%	738,637	12%
Purchases	**4,721,503**	56%	5,060,212	56%	6,072,254	6,701,496	61%	4,353,560	49%	3,706,952	50%	3,302,087	51%	3,195,738	52%
Freight	**41,568**	0%	40,958	0%	49,149	54,745	0%	43,796	0%	36,789	0%	32,374	0%	30,755	0%
Customs & Brokerage	**7,157**	0%	5,254	0%	6,305	9,426	0%	7,541	0%	6,334	0%	5,574	0%	5,295	0%
Inventory, end of period	**961,295**	11%	905,294	10%	905,294	1,249,049	11%	999,239	11%	839,361	11%	738,637	11%	701,706	11%
Material COGS	**$ 4,555,748**	54%	$ 5,174,117	57%	$ 6,195,402	$ 5,818,383	53%	$ 4,654,706	53%	$ 3,909,953	53%	$ 3,440,759	53%	$ 3,268,721	53%
Employee Benefits	**106,283**	1%	113,238	1%	135,886	142,648	1%	114,118	1%	95,859	1%	84,356	1%	80,138	1%
Fringe Benefits	**25,030**	0%	22,823	0%	27,387	33,594	0%	26,875	0%	22,575	0%	19,866	0%	18,873	0%
SubContract	**19,648**	0%	8,079	0%	9,695	26,371	0%	21,097	0%	17,721	0%	15,595	0%	14,815	0%
Wages	**1,534,586**	18%	1,569,972	17%	1,883,966	2,059,636	19%	1,647,709	19%	1,384,076	19%	1,217,986	19%	1,157,087	19%
Worker Compensation	**97,883**	1%	109,048	1%	130,858	131,373	1%	105,098	1%	88,282	1%	77,689	1%	73,804	1%
Janitorial	**22,370**	0%	12,122	0%	14,547	30,024	0%	24,019	0%	20,176	0%	17,755	0%	16,867	0%
Shop Supplies	**181,462**	2%	133,673	1%	160,407	243,548	2%	194,839	2%	163,665	2%	144,025	2%	136,824	2%
Small Tools	**28,892**	0%	32,684	0%	39,220	38,777	0%	31,021	0%	26,058	0%	22,931	0%	21,784	0%
Warranty	**23,988**	0%	16,295	0%	19,554	32,196	0%	25,757	0%	21,636	0%	19,039	0%	18,087	0%
TOTAL COST of GOODS SOLD	**$ 6,595,890**	78%	$ 7,192,051	79%	$ 8,616,922	$ 8,556,549	77%	$ 6,845,239	77%	$ 5,750,001	77%	$ 5,060,001	77%	$ 4,807,001	77%
GROSS PROFIT	**$ 1,897,954**	22%	**$ 1,923,663**	21%	**$ 2,321,935**	**$ 2,485,767**	23%	**$ 1,988,614**	23%	**$ 1,670,436**	23%	**$ 1,469,983**	23%	**$ 1,396,484**	23%
Operating Expenses	**$ -**		$ -		$ -	$ -		$ -		$ -		$ -		$ -	
Recast to Owner Comp/Perks															
Fair Market Wage-Mgr	**109,881**	1%	92,474	1%	110,969	134,462	1%	113,174	1%	98,597	1%	89,837	1%	88,140	1%
Recast to Business Premises															
Fair Market Rent	**-**		-		-	-		-		-		-		-	
Accounting & Legal	**8,621**	0%	8,000	0%	9,600	10,549	0%	8,879	0%	7,736	0%	7,048	0%	6,915	0%
Employee Benefits	**21,185**	0%	35,462	0%	42,554	25,924	0%	21,820	0%	19,009	0%	17,320	0%	16,993	0%
Fringe Benefits	**4,366**	0%	-		-	5,343	0%	4,497	0%	3,918	0%	3,570	0%	3,502	0%
Insurance, Licence, Dues	**42,286**	0%	34,175	0%	41,010	51,746	0%	43,553	0%	37,944	1%	34,573	1%	33,920	1%
Management Fees	**-**		-		-	-		-		-		-		-	
Management Salaries	**21,574**	0%	35,888	0%	43,066	26,401	0%	22,221	0%	19,359	0%	17,639	0%	17,306	0%
Office & Miscellaneous	**76,558**	1%	140,253	2%	168,303	93,684	1%	78,852	1%	68,696	1%	62,592	1%	61,410	1%
Office Salaries	**82,970**	1%	12,539	0%	15,047	101,531	1%	85,457	1%	74,450	1%	67,835	1%	66,554	1%
Vehicle	**7,205**	0%	-		-	8,817	0%	7,421	0%	6,465	0%	5,891	0%	5,779	0%
Amortization	**-**		-		-	-		-		-		-		-	
Insurance (Life Insurance)	**-**		-		-	-		-		-		-		-	
Maintenance & Repairs	**40,136**	0%	66,964	1%	80,356	49,114	0%	41,339	0%	36,014	0%	32,814	1%	32,195	1%
Property Taxes	**-**		-		-	-		-		-		-		-	
Rent	**179,868**	2%	178,164	2%	213,796	220,106	2%	185,259	2%	161,397	2%	147,058	2%	144,280	2%
Utilities	**39,942**	0%	44,539	0%	53,447	48,877	0%	41,139	0%	35,840	0%	32,656	1%	32,039	1%
Bank Charges & Interest	**2,425**	0%	2,000	0%	2,400	2,967	0%	2,497	0%	2,176	0%	1,982	0%	1,945	0%
Interest on Long Term Debt	**-**		-		-	-		-		-		-		-	
Interest-Related Parties	**-**		-		-	-		-		-		-		-	
Advertising & Promotion	**14,586**	0%	6,082	0%	7,298	17,849	0%	15,023	0%	13,088	0%	11,925	0%	11,700	0%
Bad Debt	**3,465**	0%	547	0%	657	4,240	0%	3,569	0%	3,109	0%	2,833	0%	2,779	0%
Dealer Disc & Commissions	**98,790**	1%	117,000	1%	140,400	120,890	1%	101,751	1%	88,645	1%	80,769	1%	79,244	1%
Sales Discounts & Commissions	**4,405**	0%	8,901	0%	10,681	5,390	0%	4,537	0%	3,952	0%	3,601	0%	3,533	0%
Meals & Entertainment	**12,704**	0%	5,715	0%	6,858	15,546	0%	13,085	0%	11,399	0%	10,387	0%	10,190	0%
TOTAL EXPENSES	**$ 770,965**	9%	$ 788,702	9%	$ 946,442	$ 943,437	9%	$ 794,072	9%	$ 691,793	9%	$ 630,331	10%	$ 618,427	10%
NET PROFITS	**$ 1,126,989**	13%	**$ 1,134,962**	12%	**$ 1,375,493**	**$ 1,542,331**	14%	**$ 1,194,542**	14%	**$ 978,642**	13%	**$ 839,653**	13%	**$ 778,057**	13%
Other (Income) Loss															
Rent & Sundry	**-**		-		-	-		-		-		-		-	
Corporate Taxes															
Income Tax Provision (Recovery)	**-**		-		-	-		-		-		-		-	
Other Expenses (Gain)															
Dividends	**-**		-		-	-		-		-		-		-	
NET PROFITS (Recast EBITDA)	**$ 1,126,989**	13%	**$ 1,134,962**	12%	**$ 1,375,493**	**$ 1,542,331**	14%	**$ 1,194,542**	14%	**$ 978,642**	13%	**$ 839,653**	13%	**$ 778,057**	13%

Offering Summary Report: $ 3,531,861 Going Concern Valuation

The Balance Sheet Component: $ 1,126,199 Balance Sheet Value

The Balance Sheet below (left column) is a representation of the Company's balance sheet as of June 30, 2006. The center column indicates assets and/or liabilities INCLUDED in the valuation. The right coumn, assets and/or liabilities EXCLUDED from the valuation and retained by the Seller.

	Balance Sheet 30-Jun-06	Including in the Share Sale	To be retained by the Seller	Description of Assets/Liabilities to be retained by Seller
CURRENT ASSETS				
Cash on Deposit	$ 180,894.33	$ 180,894.33	$ -	
Accounts Receivable	$ 1,022,799.58	$ 1,022,799.58	$ -	
Inventory	$ 905,294.00	$ 905,294.00	$ -	
Prepaid Expenses	$ 5,233.00	$ 5,233.00	$ -	
TOTAL CURRENT ASSETS	$ 2,114,220.91	$ 2,114,220.91	$ -	
LONG TERM ASSETS				
Goodwill	$ 983,419.00	$ -	$ 983,419.00	
Incorporation Costs	$ 2,047.56	$ 2,047.56	$ -	
Advance to Affiliate Company	$ -	$ -	$ -	
TOTAL LONG TERM ASSETS	$ 985,466.56	$ 2,047.56	$ 983,419.00	
CAPITAL ASSETS				
Modular Office Facilities	$ 22,307.00	$ 22,307.00	$ -	
Office Equipment	$ 16,355.98	$ 16,355.98	$ -	
Manufacturing Equipment	$ 174,617.17	$ 174,617.17	$ -	
Automotive Equipment	$ 7,714.53	$ 7,714.53	$ -	
Leasehold Improvements	$ 34,247.66	$ 34,247.66	$ -	
Computer Equipment	$ 15,938.24	$ 15,938.24	$ -	
(accum depreciation/amortization)	$ (166,054.40)	$ (166,054.40)	$ -	
TOTAL CAPITAL ASSETS	$ 105,126.18	$ 105,126.18	$ -	
TOTAL ASSETS	**$ 3,204,813.65**	$ 2,221,394.65	$ 983,419.00	
THIRD PARTY LIABILITIES				
Bank Indebtedness	$ -	$ -	$ -	
Accounts Payable & Accrued Liabilities	$ 1,095,195.35	$ 1,095,195.35	$ -	
Taxes Payable	$ (3,832.47)	$ -	$ (3,832.47)	
Long Term Loan: CityBank	$ -	$ -	$ -	
Promissory Note: Former Shareholders	$ 230,930.01	$ -	$ 230,930.01	
Former Vendor #1	$ 46,774.72	$ -	$ 46,774.72	
Former Vendor #2	$ 46,774.72	$ -	$ 46,774.72	
TOTAL THIRD PARTY LIABILITIES	$ 1,415,842.33	$ 1,095,195.35	$ 320,646.98	
DUE TO SHAREHOLDER & AFFILIATES				
Advances from Related Persons	$ 515,152.64	$ -	$ 515,152.64	
Due to Related Parties	$ -	$ -	$ -	
TOTAL DUE TO S/H & AFFILIATES	$ 515,152.64	$ -	$ 515,152.64	
TOTAL LIABILITIES	**$ 1,930,994.97**	**$ 1,095,195.35**	**$ 835,799.62**	
SHAREHOLDER EQUITY				
Share Capital	$ 20.00	$ 20.00	$ -	
Retained Earnings	$ 1,266,664.12	$ 1,119,044.74	$ 147,619.38	
Other Earnings	$ 7,134.56	$ 7,134.56	$ -	
BALANCE SHEET VALUE	1 $ 1,273,818.68	**$ 1,126,199.30** 3	$ 147,619.38 23	
TOTAL LIABILITIES & EQUITY	**$ 3,204,813.65**	$ 2,221,394.65	**$ 983,419.00**	
minus goodwill from previous event	$ (983,419.00)	$ -	$ (983,419.00)	
plus NET amount due TO shareholders	$ 515,152.64	$ -	$ 515,152.64	
	$ 805,552.32	$ 1,126,199.30	$ (320,646.98)	
minus estimated relocation costs	$ (50,000.00)	$ (50,000.00)		
NET BALANCE SHEET VALUE/shareholder equity	**$ 755,552.32**	**$ 1,076,199.30** 3b	**$ (320,646.98)**	

Balance Sheet Component continued: $ 1,126,199 Balance Sheet Value

1: The value of the Company's Jun 30-06 balance sheet is $1,273,819, as indicated '1' above. However, that includes $983,419 goodwill from a previous event, and $515,153 due to shareholders or related parties. Netted out, retained value is $805,552. Then, it is anticipated the business must be relocated, and as a means of pre-payment, we have reduced the balance sheet by another $50,000, to $755,552.

2: The NET of Balance Sheet components NOT included, or EXCLUDED from the Valuation; RETAINED by current ownership, is $147,619, as is indicated '2' above. But again, that includes the $983,419 goodwill from a previous event; (being replaced by current goodwill value and retaining no tangible value in itself), and $515,153 due to shareholders; (an asset to shareholders, but a liability to the company, and totally offsetting in terms of this valuation). Actual value to be retained by current shareholders is therefore -$320,647; (negative/retained liabilities).

3: The Balance Sheet Value INCLUDED in the valuation, is scheduled to be $1,126,199, as is indicated '3' above. However, it is anticipated the business must be relocated, and as a means of pre-payment, we have discounted Balance Sheet Value by $50,000 to $1,076,199. Tangible Balance Sheet Value INCLUDED in the Valuation is therefore $1,076,199.

The combined value of assets net of liabilities both sold and retained, in the manner set out above, will total/net $755,552.

Balance Sheet Value	$ 1,126,199.30		$ 983,419.00	Assets Retained by Seller	
Discounts to BSV (as noted above)	$ (50,000.00)		*$ 983,419.00*	*minus intangible assets retained*	
Net Balance Sheet Value *INCLUDED*	$ 1,076,199.30		$ -	Total/Net Asset Value Retained	
Liabilities net of Asset value retained by Seller	$ (320,646.98)		$ 835,799.62	Liabilities Retained by Seller	
Net from the Balance Sheet	$ 755,552.32		*$ 515,152.64*	*minus intangible liabilities ret'd*	
			$ 320,646.98	Total/Net Liabilities Retained	
	$ -				
Total/Net Shareholder Equity from the Balance Sheet	$ 755,552.32		$ (320,646.98)	Net Assets minus 3ed Party Liab.	

It is calculated that a sale of the Company would include $1,076,199 from the sale of the balance sheet; which is assets minus liabilities included from the balance sheet, and retain responsibility for the payment of $320,647 in liabilities not included in the sale of the balance sheet. The net of the balance sheet value included and liabilities retained, is therefore $755,552.

Valuation Summary: $ 3,531,861 for 100% of the Company Shares

To recap, Fischer Manufacturing, Inc. has been valued at $3,531,861 as at June 30, 2006 financials, on a Share Sale basis as a Going Concern, by combining Balance Sheet Value; (being the value of the assets net of liabilities included in the valuation, and it should be noted that NOT ALL assets and liabilities on the Balance Sheet have been included), and the Goodwill Value calculated on PROJECTED sales, costs, expenses and earnings based on historical actuals, after recasting and normalization.

With respect to goodwill value, on the basis of financial materials provided to June 30, 2006, and other information provided, we estimate sustainable revenues of $8,304,799 and sustainable earnings (ebitda) of $1,036,836, and on those estimates, have calculated goodwill value to be $2,405,662; (2.3 times earnings). As detailed above, balance sheet value/shareholder equity is $1,126,199; (1.1 times earnings). $2,405,662 goodwill added to $1,126,199 balance sheet value/shareholder equity, brings the total valuation to $3,531,861; (which in total is 3.4 times earnings).

Payment Terms: $ 3,531,861 for 100.0% of the Company Shares

The valuation assumes vendor take-back (or seller financing) of 50% of that amount, (equalling $1,765,930) which, including interest of 6.50%, will be payable over 60 months at the rate of $34,552 per month.

It is further assumed that payment terms be scheduled as follows: At the Close of Sale, the Seller would receive $1,765,930 plus $0,000 of the Total/Net Asset Value Retained from the balance sheet. From the total $1,765,930, $320,647 would be required to satisfy the Total/Net Liabilities Retained from the balance sheet, netting the Seller $1,445,283 at the close, .. minus any selling commissions or fees, and/or other closing costs there may be. In addition, Seller would receive a Promissory Note, and/or some other suitable form of security, in the amount of $1,765,930 plus 6.5% interest, payable over 60 months at the rate of $34,552 per month. Total/Net to Seller from Sale Price, would therefore be $3,211,214, plus $307,217 interest; (total $3,518,431), assuming the buyer would pay the Promissory Note as scheduled. Presummably, if the Promissory Note were to be paid earlier than scheduled, interest would be less. And again, it will left to shareholders to settle between themselves any inequity (if any) that may then remain with respect to shareholders loans and/or any other amounts due to or from shareholders.

LISTING AGREEMENT

This Agreement (herein so called) is entered into on this date between Your Biz-Brokerage Firm, Inc.(hereafter called 'Broker') and Millard H. Joiner and Nancy P. Jointer and Renault W.L. Messier and Alice Anne Messier and David Lawrence, collectively the owner(s) or authorized representative of the owner(s) and/or of the legal entity(s) which owns the Company (herein called Company) described below (hereafter called 'Seller', whether one, more, or authorized representative).

In consideration of the mutual covenants contained in this Agreement and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereby agree as follows:

1. Seller hereby grants to Broker the EXCLUSIVE RIGHT TO SELL and authority to act as agent to arrange the sale of 100% of the Shares of Capital Stock of the Company or part thereof described as follows:

A: Name of the Company:	Fischer Manufacturing, Inc. (hereinafter called 'Company')
B: Business Address:	1723 Dower Street, Vancouver, British Columbia V3S-3M2
Registered Legal Address:	28 Union Place, Vancouver, British Columbia V3S-3M2
C: Form of Ownership:	Corporation incorporated under the laws of the Province of British Columbia
D: Share Sale or Asset Sale:	Share Sale

Currently, there are in total, including all types and classes of Shares of Capital Stock of the Company, 850 Shares of Capital Stock of the Company issued and outstanding, which Shares of Capital Stock are issued to and beneficially held by the shareholders and in the amounts listed below.

250 Class A voting Shares of Capital Stock of the Company are currently issued to and beneficially held by Millard H. Joiner and 200 Class A voting Shares of Capital Stock of the Company are currently issued to and beneficially held by Nancy P. Joiner and 100 Class A voting Shares of Capital Stock of the Company are currently issued to and beneficially held by Renault W.L Messier and 100 Class A voting Shares of Capital Stock of the Company are currently issued to and beneficially held by Alice Anne Messier and 200 Class A voting Shares of Capital Stock of the Company are currently issued to and beneficially held by David Lawrence.

E: Assets Included in the Sale: 100% of all Shares of Capital Stock of the Company, its Goodwill, its On-Going Business, its Corporate Name, its Trade Names(s) and Trademark(s) if any, any rights the Company shall hold to or under any Contracts, including but not limited to Telephone Number(s) and Fax Number(s), Web-Sites(s), E-Mail Address(es), product names, plans and designs, and those specific assets identified as those 'Assets-Liabilities included in the Share Sale' and all other tangible and intangible assets of the Company except those excluded in the manner set forth herein, and the non-compete agreements of the Seller(s).

E-1: Assets NOT Included in the Sale: Those identified as those ' Assets-Liabilities to be retained by the Seller ' in the Disbursement of Balance Sheet Items marked Exhibit “A” attached hereto.

F: Liabilities Included with the sale and to be Assumed by Purchaser: Those identified as those ' Assets-Liabilities included in the Share Sale ' in the Disbursement of Balance Sheet Items marked Exhibit “A” attached hereto.

F-1: Liabilities NOT Included in the Sale and to be satisfied by Seller on or before the Close of Sale: Those identified as those ' Assets-Liabilities to be retained by the Seller ' in the Disbursement of Balance Sheet Items marked Exhibit “A” attached hereto.

G: Real Estate included in the Sale:	None
Legal Description of Real Estate (if any) to be included in the Sale at the Sale Price:	No Real Estate Included

H: Sale Price for 100.0% of all Shares of Capital Stock of the Company, its Goodwill, its On-Going Business, its Corporate Name, its Trade Names(s) and Trademark(s) if any, any rights the Company shall hold to any Telephone Number(s) and Fax Number(s), Web-Sites(s) and E-Mail Address(es), and all if product names, plans and designs, and those specific assets identified as those 'Assets-Liabilities included in the Share Sale' and all other tangible and intangible assets of the Company except those excluded in the manner set forth herein, and the non-compete agreements of the Seller(s) shall be $3,531,861.

Such Sale Price is equal to the total of $1,126,199 Balance Sheet Value and $2,405,662 Goodwill Value. The Balance Sheet Value component of such Sale Price, and the Sale Price shall be subject to adjustment to change(s) in the Balance Sheet Value as at the Adjustment Date defined herein. The above enumerated Sale Price is based on Goodwill Value being $2,405,662 and Balance Sheet Value being $1,126,199 which Balance Sheet Value is the net of asset value included in the Sale minus liabilities included in the Sale as at the date of the representative Balance Sheet marked Exhibit 'A' and attached hereto. Final or Closing Sale Price shall be based on Goodwill Value being $2,405,662 as enumerated herein plus Balance Sheet Value being the net of asset value included in the Sale minus liabilities included in the Sale as at Adjustment Date. Adjustment Date shall be either the Closing Date, or such earlier date as shall be agreed by the Parties. Balance Sheet Value means the value of Assets included in the Sale Price, minus (or net of) the value of Liabilities included in the Sale Price, whether a Share Sale or an Asset Sale.

Sale Price Payable as follows:

(1) Cash at Closing:
50.0% of the Sale Price shall be payable by Purchaser in Cash to Seller at the Close of Sale

(2) Seller Financed Balance:
50.0% of the Sale Price complete with interest at the rate of 6.5% per annum on the unpaid balance shall be amortized over 60 months and shall be payable in 60 equal and consecutive monthly payments beginning the first day of the second month following the close of sale.

A Promissory Note for such shall be executed by the Purchaser and secured by a General Security Agreement (GSA) over the assets of the Company drawn in favor of the Seller and such Promissory Note or any portion thereof may be paid at any time earlier than specified above, without penalty.

It is hereby contemplated that the Purchaser and/or the Company shall borrow from a Canadian Commercial Bank against an operating line of credit and/or a working capital loan and/or a loan to fund or partially the Purchase of the Company and that such Bank shall require as security a General Security Agreement (GSA) over all the assets of the Company and/or the Purchaser. In such case, the Seller agrees to the reasonable postponement and subordination of Seller's rights under the GSA and other security instruments that shall secure the obligations of the Company and/or the Purchaser to the Seller, to the security that shall be granted by the Company and/or the Purchaser to such Canadian Commercial Bank for such line of credit and/or working capital loan and/or purchase funds loan.

2. Seller hereby grants the EXCLUSIVE RIGHT TO SELL to Broker for a primary period of twelve (12) months from the date of this Agreement. After the primary period, this Agreement shall continue until terminated by operation of law or upon TEN (10) days written notice to termination delivered by ONE (1) party to the other. If not otherwise terminated, this Agreement shall terminate on December 31, 2008.

3. If the Seller effects the sale of a Related Business during the existence of this Agreement or within ONE (1) year after the termination of this Agreement and such sale is made to any purchaser or prospective purchaser with whom Broker or any cooperating broker had any contact regarding the sale of the Company during the existence of this Agreement, Broker shall be entitled to a commission on the sale in accordance with Paragraph 10 hereof, (The term "Related Business" shall mean and include any property and/or company and/or business that is directly related to the Company described above, e.g., property connected with the Company, etc., and that is owned in whole or part by the same persons or legal entities that own the Company. "Related Business" shall also mean and include other businesses and/or other locations if such other businesses and/or other locations are engaged in the same general business activities as the Company described above.)

4. In any sale hereunder, Broker is expressly authorized to represent and to receive compensation from any and all parties to the sale or exchange of the Company and the receipt or accrual of any such compensation to Broker from such parties, other than Seller, shall not diminish Seller's obligation under this Agreement. If Broker is engaged to represent or to receive compensation from any party to the sale of the Company, other than Seller, Broker will disclose such relationship to Seller, in writing, within a reasonable time after such relationship arises.

5. At all times during the existence of this Agreement, Seller shall cooperate with Broker in showing the Company, providing information to prospective purchasers and furnishing prospective purchasers reasonable information within Seller's knowledge or subject to Seller's control concerning all aspects of the Company. Seller shall refer to Broker all inquiries he may receive or be aware of, concerning the sale of the Company.

6. Seller represents and warrants that all information previously or hereafter furnished to Broker is true and correct and/or complete and accurate in all material respects. Seller understands and acknowledges that all information supplied to Broker as described above will be relied on by Broker when promoting the Company to prospective purchasers. Broker will make no independent investigation with respect to any and all claims, demands, causes of action or liability whatsoever, including costs, expenses and reasonable attorney's fees, arising out of a breach of the warranty to supply information as described above.

7. In the event Broker procures a purchaser for the Company under the terms described above or any other terms acceptable to Seller, Seller agrees to thereupon execute a written letter of intent or an offer to purchase with the purchaser, which document shall contain the essential terms and conditions of the proposed sale. Thereafter, Seller shall cause to be executed and delivered to the purchaser such documents as shall be necessary to vest in the purchaser good and marketable title to the Company.

8. In connection with the sale of the Company, the Seller, at the request of purchaser, shall execute a Covenant Not To Compete in a form reasonably acceptable to purchaser.

9. Upon the execution of this Agreement, Seller shall pay to Broker a non-refundable retainer in the amount of $0,000 (NONE). In the event a commission is earned and payable upon the occurrence of any event as described in Paragraph 11 of this Agreement, the retainer shall be applied as a credit to such commission. If no commission is due to or earned by Broker, then Broker shall keep the retainer as compensation for services hereunder. However, in the event a commission is due or earned by Broker hereunder, neither the retainer, nor the retention thereof by Broker, will be considered liquidated damages, payment, waiver, estoppel, accord and satisfaction, release or other discharge of Seller's obligation to pay the commission otherwise due to or earned by Broker hereunder.

10. For services rendered by Broker under this Agreement, Seller shall pay in cash to Broker, a commission which shall be equal to Ten Percent (10.0%) of the Goodwill Value included in the Sale Price, plus GST, plus Five Percent (5.0%) of the Balance Sheet Value included in the Sale Price, plus GST. Sale Price shall be such as is described in Paragraph 13 hereof. In no event shall the commission payable to Broker be less than $200,000 plus GST (minimum commission) or more than $275,000 plus GST (maximum commission).

11. The commission described in Paragraph 10 shall be earned by and payable to Broker, in cash, upon the occurrence of any of the following events:

A: The sale of the Company during the existence of this Agreement.

B: The sale of the Company at any time within ONE (1) year after the termination of this Agreement, if such sale is made to any purchaser or prospective purchaser with whom the Broker (or any cooperating broker), Seller, or any agent or employee of Seller had any contact regarding same during the existence of this Agreement.

C: Broker obtains an offer to purchase the Company upon terms and conditions specified in Paragraph 1 or upon other terms and conditions acceptable to Seller from a ready, willing and able prospective purchaser.

D: Seller accepts in writing an offer from a prospective purchaser and Seller then fails to complete the sale of the Company.

E: Seller violates the terms of this Agreement and/or breaches any material warranty or representation made herein, or withdraws the Company from the market and/or otherwise attempts to terminate this Agreement prior to its expiration date.

F: The sale of a Related Business as described in Paragraph 3.

12. The term "sale" is defined as any transfer, conveyance, merger, consolidation, exchange, creation of partnership, indenture or disposition of the Business, including, without limitation, the, sale, consignment, assignment, lease or hypothecation of the Company or a Related Business, its capital stock, assets, or any portion thereof (other than in the ordinary course of business), or the employment of a prospective purchaser introduced to Seller by Broker.

13. The term "Sale Price" shall mean any and all amounts of money or other consideration paid or conveyed to Seller, or for Seller's benefit, or paid or conveyed by a purchaser in connection with the sale of the assets or capital stock of the Company or a Related Business plus all liabilities and/or obligations assumed by purchaser. This shall include, without limitation, cash, stock, bonds, indentures, debentures, promissory notes, negotiable instruments, real or personal property, letters or lines of credit, loans, shareholder loans, employment and consulting agreements, non-competition agreements, partnership agreements, rental agreements, lease agreements, options, payments pursuant to option agreements, capital investments, the assumption or discharge of liabilities, or any combination of the above or other such items of consideration or value. In addition, Sale Price shall specifically include any and all payments made or to be made by a purchaser that are contingent upon future events, such as license agreements, royalty agreements, payments based on future sales or profits and all other items of a contingent nature. Any portion of the Sale Price that is dependent upon such contingent payments shall be negotiated in good faith by the parties hereto and shall be based on reasonable expectations of payments to be received by the Seller.

14. Seller represents and warrants that Seller is duly authorized to represent all owners, direct or indirect, of the Company, and that such owners are bound by the terms and conditions of this Agreement. Further, Seller represents and warrants that Seller, the principals of Seller, or Seller's agents or representatives will not take any action which will impair the salability or marketability of the property or Company that is the subject of this Agreement.

15. Seller represents and warrants that, except for Broker, Seller has not employed or agreed to compensate, and shall not employ or agree to compensate, any other broker, dealer, salesman or agent with regard to the subject sale for or during the term of this Agreement.

16. Seller hereby indemnifies and holds harmless Broker and its agents, employees, officers, directors, shareholders, co-brokers and affiliates against any and all losses, claims, damages, expenses or liabilities whatsoever, joint or several, which may arise out of or in connection with the performance of this Agreement, or the performance of Broker in connection with this Agreement. This indemnification and hold harmless agreement of Seller shall not apply to any intentionally wrongful acts of Broker or the gross negligence of Broker, its agents, employees, officers, directors, shareholders, co-brokers and affiliates. Further, the indemnity shall be cumulative and shall be in addition to any other liability which may be imposed upon Seller.

17. Seller agrees to notify Broker of the closing date, time and location at least three (3) days prior to such closing.

18. In no event shall Broker be required to participate in any evaluation of the Company, including, without limitation, any accounting, inventory, appraisal, audit, verification or other similar evaluation either for Seller or for a prospective purchaser, and Seller hereby expressly releases and discharges Broker from any responsibility or liability in connection with any such evaluation. Seller hereby accepts sole and final responsibility for the evaluation of the Company. Further, Seller hereby expressly releases and discharges Broker from any responsibility or liability in connection with the integrity, creditworthiness or actions of any prospective purchaser or purchaser of the Company.

19. The parties agree that any claim or action brought concerning this Agreement shall be brought in Vancouver British Columbia and agree to forebear from filing a claim in any other jurisdiction. The performance and construction of this Agreement shall be governed by the laws of the Province of British Columbia Canada. Any amount due which is not timely paid shall bear interest at the maximum rate permitted by law from the date due until paid.

20. This Agreement shall be binding upon all parties to this Agreement, their heirs, executors, successors, administrators, representatives or assigns.

21. If any term, provision or condition of this Agreement shall be held to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and this Agreement shall be construed as if such invalid, void or unenforceable provision has not been contained herein.

22. In any litigation arising under the terms and conditions of this Agreement, the prevailing party shall be entitled to reasonable legal fees and expenses in addition to any amount of the judgment.

23. By signing below, the Seller represents and warrants that Seller has read and understands this Agreement. Further, if this Agreement is signed by more than one (1) person or representative, it shall constitute the joint and several obligation of each.

24. Seller acknowledges that Broker has not guaranteed the sale of the above Company. Broker will use best efforts to represent Seller as its exclusive agent with EXCLUSIVE RIGHT TO SELL the Company until this Agreement is terminated.

25. This Agreement sets forth the entire Agreement and understanding between the parties and cannot be modified, amended, supplemented or rescinded except in writing and executed by the parties hereto.

26. The parties hereby agree that a facsimile copy of this Agreement will be deemed an original for all purposes, and each hereby waives the necessity of providing the original copy of this Agreement to bind the other.

27. Seller hereby grants Broker an interest in the proceeds from the sale of the Company to secure the payment of Broker's commission due under this Agreement. Seller authorizes and instructs any person or entity who may be handling the closing of the sale of the Company to pay and disburse out of the sale proceeds directly to Broker, an amount equal to the commission due under the terms of this Agreement. Such person or entity handling the closing of the sale of the Company is entitled to rely on the written instructions and directions of the Broker for the payment of the commission due hereunder as long as the person or entity handling the closing is given a copy of this Agreement. Seller and Broker jointly and severally covenant and agree to indemnify and hold harmless the person or entity handling the closing of and from any claim arising from or relating to the authorization contained in this paragraph.

28. Any controversy between the parties to this Agreement involving the construction or application of any of the terms, covenants or conditions of this Agreement, shall on written request of one (1) party served on the other, be submitted to binding arbitration. Such arbitration shall be under the rules of the British Columbia Canada International Commercial Arbitration Centre. The arbitrator shall have no authority to change any provisions of this agreement; the arbitrator's sole authority shall be to interpret or apply the provisions of this Agreement. The expenses of arbitration conducted pursuant to this paragraph shall be born by the parties in such proportion as the Arbitrators shall decide.

29. SPECIAL CONDITIONS: (if any) (Enter any special conditions there may be, in this entry cell.)
No Special Conditions

EXECUTED this ______ day of ________________________, 20_____.
By the Seller(s) of the Shares of Capital Stock of Fischer Manufacturing, Inc.

Executed by ____
(Millard H. Joiner, in his/her capacity as Shareholder)

Executed by ____
(Nancy P. Joiner, in his/her capacity as Shareholder)

Executed by ____
(Renault W.L. Messier, in his/her capacity as Shareholder)

Executed by ____
(Alice Anne Messier, in his/her capacity as Shareholder)

Executed by ____
(David Lawrence, in his/her capacity as Shareholder)

Executed by ____

Executed by ____

ACCEPTED by Your Biz-Brokerage Firm, Inc.
(herein called Broker)

this ______ day of ____________________, 20_____

Acceptance executed by

________________________________,President
(R. Fred Ashe)

Disbursement of Balance Sheet Items - Exhibit "A"

	Balance Sheet 30-Jun-06	Assets-Liabilities included in the Share Sale	Assets-Liabilities to be retained by the Seller	Description of Assets/Liabilities to be retained by Seller
CURRENT ASSETS				
Cash on Deposit	$ 180,894.33	$ 180,894.33	$ -	
Accounts Receivable	$ 1,022,799.58	$ 1,022,799.58	$ -	
Inventory	$ 905,294.00	$ 905,294.00	$ -	
Prepaid Expenses	$ 5,233.00	$ 5,233.00	$ -	
TOTAL CURRENT ASSETS	$ 2,114,220.91	$ 2,114,220.91	$ -	
LONG TERM ASSETS				
Goodwill	$ 983,419.00	$ -	$ 983,419.00	
Incorporation Costs	$ 2,047.56	$ 2,047.56	$ -	
Advance to Affiliate Company	$ -	$ -	$ -	
TOTAL LONG TERM ASSETS	$ 985,466.56	$ 2,047.56	$ 983,419.00	
CAPITAL ASSETS				
Modular Office Facilities	$ 22,307.00	$ 22,307.00	$ -	
Office Equipment	$ 16,355.98	$ 16,355.98	$ -	
Manufacturing Equipment	$ 174,617.17	$ 174,617.17	$ -	
Automotive Equipment	$ 7,714.53	$ 7,714.53	$ -	
Leasehold Improvements	$ 34,247.66	$ 34,247.66	$ -	
Computer Equipment	$ 15,938.24	$ 15,938.24	$ -	
(accum depreciation/amortization)	$ (166,054.40)	$ (166,054.40)	$ -	
TOTAL CAPITAL ASSETS	$ 105,126.18	$ 105,126.18	$ -	
TOTAL ASSETS	**$ 3,204,813.65**	**$ 2,221,394.65**	**$ 983,419.00**	
THIRD PARTY LIABILITIES				
Bank Indebtedness	$ -	$ -	$ -	
Accounts Payable & Accrued Liabilities	$ 1,095,195.35	$ 1,095,195.35	$ -	
Taxes Payable	$ (3,832.47)	$ -	$ (3,832.47)	
Long Term Loan: CityBank	$ -	$ -	$ -	
Promissory Note: Former Shareholders	$ 230,930.01	$ -	$ 230,930.01	
Former Vendor #1	$ 46,774.72	$ -	$ 46,774.72	
Former Vendor #2	$ 46,774.72	$ -	$ 46,774.72	
TOTAL THIRD PARTY LIABILITIES	$ 1,415,842.33	$ 1,095,195.35	$ 320,646.98	
DUE TO SHAREHOLDER & AFFILIATES				
Advances from Related Persons	$ 515,152.64	$ -	$ 515,152.64	
Due to Related Parties	$ -	$ -	$ -	
TOTAL DUE TO S/H & AFFILIATES	$ 515,152.64	$ -	$ 515,152.64	
TOTAL LIABILITIES	**$ 1,930,994.97**	**$ 1,095,195.35**	**$ 835,799.62**	
SHAREHOLDER EQUITY				
Share Capital	$ 20.00	$ 20.00	$ -	
Retained Earnings	$ 1,266,664.12	$ 1,119,044.74	$ 147,619.38	
Other Earnings	$ 7,134.56	$ 7,134.56	$ -	
BALANCE SHEET VALUE	$ 1,273,818.68	**$ 1,126,199.30**	$ 147,619.38	
TOTAL LIABILITIES & EQUITY	**$ 3,204,813.65**	**$ 2,221,394.65**	**$ 983,419.00**	

$1,036,836.26 ebitda		
Balance Sheet Value included in the Sale Price	$ 1,126,199.30	1.09 time ebitda
Shareholder Loan(s) … if any	$ -	0.00 time ebitda
Goodwill Value included in the Sale Price	$ 2,405,661.58	2.32 time ebitda
Sale Price as at June 30, 2006 Balance Sheet	$ 3,531,860.88	3.41 time ebitda

The above Balance Sheet representation is based on the Company's balance sheet as it was June 30, 2006. The first (left) column represents the Company's full balance sheet as of June 30, 2006. The middle column indicates those assets & liabilities that are intended to be included in the sale at the Sale Price. The third (right) column indicates those assets & liabilities that are intended to be excluded from the sale and transferred to the Seller and/or satisfied by Sellers on or before the Close of Sale.

It is anticipated, since business is on-going, that most, if not all of the above balance sheet numbers will change between June 30, 2006 and the Close of Sale, thus the above are provided in this manner only to establish the basis. In order to accommodate for continuous change, Balance Sheet Value and in turn Total Sale Price, is subject to adjustment to "Included Balance Sheet Value" as at Adjustment Date. Adjustment Date is typically a date agreeable to both parties, that will fall just prior to the Close of Sale.

To the extent Balance Sheet Value as at Adjustment Date shall be more than set forth above, the Sale Price at Close of Sale will be increased. To the extent Balance Sheet Value as at Adjustment Date shall be less than set forth above, the Sale Price at Close of Sale will be decreased.

BROKER's CONFIDENTIALITY AGREEMENT .... business information

The undersigned Your Biz-Brokerage Firm, Inc. (herein called "Broker") has a potential interest in entering into an agreement with the business or corporation or party(s) described herebelow, (herein called the "Company") and/or the authorized representative(s) of the Company and/or the owner(s) of the Company (collectively herein called the "Representative(s)"), whereby Broker shall be engaged for the purpose described herein (herein called the "Commercial Purpose").

Such Company is:

(herein called the Company)

In order to obtain Confidential Information from the Representative(s), for the Commercial Purpose defined herein, Broker agrees, represents and warrants to the Representative(s) as follows:

1: Broker shall mean and include the undersigned individually, as a member of a partnership, as an employee, stockholder, officer or director of a corporation, as an agent, adviser or consultant for or to any business entity and in any other capacity whatsoever.

2. Confidential Information is of a proprietary and confidential nature, the disclosure of which to any other party may result in damage to the Company, and Broker further represents and warrants as follows:

(a) Confidential Information shall mean information directly related to the Company that shall be furnished to Broker by the Representative(s), that has not been publicly disclosed, has not been made available to Broker by any party or source other than the Representative(s) and that is being furnished upon the terms and conditions contained in this Agreement.

(b) Listing Agreement (if any) shall mean an agreement in writing between Broker and the Company and/or the owner(s) of the Company, whereby Broker shall be authorized to act as agent in the sale of any or all of the Company.

(c) Disclosure Agreement (if any) shall mean agreement in writing between the Company and/or the Representative(s) and Broker, including but not limited to Listing Agreement, authorizing disclosure of Confidential Information to Buyer(s).

(d) Buyer(s) shall mean potentail buyer(s) and/or potential investor(s) and/or other party(s), whom shall be identified as such by and at the discretion of Broker, in a manner consistent with the Commercial Purpose and/or the Disclosure Agreement.

(e) Commercial Purpose shall mean the development of a business valuation, (which will be an arbitrary and estimated valuation), and/or the development of a business profile, and/or such purpose(s) as shall be defined by the Listing Agreement (if any) and/or as shall be defined by other Disclosure Agreement (if any).

(f) Broker shall not disclose Confidential Information unless and until the Company and/or the Represenatative(s) shall first enter into a Disclosure Agreement with Broker, and thereafter, disclosure shall be confined to Buyer(s), and such disclosure shall be made only in an effort to further the Commercial Purpose, or as otherwise provided by 2(h) and (i) hereof.

(g) Broker shall not disclose Confidential Information to any Buyer(s) unless and until first obtaining a confidentiality or non-disclosure agreement from and executed by such Buyer(s).

(h) Broker shall not disclose Confidential Information to associate or affiliate brokers, agents, employees and/or other persons within Broker's organization or brokerage network (collectively herein called "Associates") except to further the Commercial Purpose defined herein, and Broker accepts responsibility for compliance with all provisions of this Agreement by such Associates.

(i) Broker will not disclose Confidential Information, except to the extent required by law, to any parties other than those described in Paragraphs 2(f), (g) and (h) above, and Broker will not utilize Confidential Information for any purpose other than the Commercial Purpose provided herein, under the conditions provided herein.

3. The performance and construction of this Agreement shall be governed by the laws of the Province of British Columbia and all parties hereto agree to forbear from filing a claim in any other jurisdiction.

4. This Agreement shall be binding upon Broker, Broker's heirs, executors, successors, assigns, administrators or representatives. If any provision of this Agreement shall be held to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and this Agreement shall be construed as if such invalid, void or unenforceable provision had not been contained herein.

5. In any litigation arising under the terms and conditions of this Agreement, the prevailing party shall be entitled to reasonable legal fees and expenses in addition to any amount of the judgment.

6. The provisions hereof cannot be modified, amended, supplemented or rescinded without the written consent of Broker and Owner and this Agreement sets forth the entire agreement and understanding.

EXECUTED THIS______DAY OF____________________________ 20______.

Your Biz-Brokerage Firm, Inc.

By:___________________________________

(Your Name, President)

Your Biz-Brokerage Firm, Inc.
123 Young Street
Langley BC V3S-3M2

BUYER'S WARRANTY AND CONFIDENTIALITY AGREEMENT - *copy for seller's information only*

The undersigned *for copy purposes only* (the Buyer) understands and acknowledges that Your Biz-Brokerage Firm, Inc. (the "Discloser"), has a valid agreement with the owner(s) (the "Seller") of the business and/or property described below, (the "Business"), whereby Discloser has been retained, for an agreed fee, to represent Seller in the sale of the Business. Buyer understands and acknowledges the Discloser is acting as the agent of the Seller and that Discloser's primary duty is to represent the interests of the Seller.

The Business that are the subject of this Buyer's Confidentiality and Warrant Agreement, (the "Agreement"), include any and all Business to which Information furnished to Buyer by Discloser pertains, including but not limited to the Business listed below:

Business description: 1234imf plastic, fibre glass, aluminum & stainless steel fabrication name brand equipment

Sale Price, as represented by the Introductory Profile: $3,531,861 for 100.0% of the Shares of Capital Stock of the Company, all of which is subject to change.

In order to induce Discloser or Seller to furnish information regarding the Business (the "Information") to Buyer for Buyer's evaluation and possible purchase of said Business and in consideration for Discloser's or Seller's furnishing such information, Buyer understands, agrees, represents and warrants to Discloser and Seller as follows:

1. The word "Buyer," as used herein, shall mean and include the undersigned individually, as a member of a partnership, as an employee, stockholder, officer or director of a corporation, as an agent, adviser or consultant for or to any business entity and in any other capacity whatsoever.

2. The Information is of a proprietary and confidential nature, the disclosure of which to any other party will result in damage to the Seller and/or Business, and Buyer further represents and warrants as follows:

(a) The Information furnished by Discloser or Seller has not been publicly disclosed, has not been made available to Buyer by any party or source other than Discloser or Seller and is being furnished only upon the terms and conditions contained in this Agreement.

(b) Buyer will not disclose the Information, in whole or in part, to any party other than persons within Buyer's organization, including independent advisers/consultants, who have a need to know such Information for purposes of evaluating or structuring the possible purchase of the Business. Buyer accepts full responsibility for full compliance with all provisions of this Agreement by such other persons.

(c) Buyer will not disclose, except to the extent required by law, to any parties other than the persons described in Paragraph 2(b) above that the Business is available for purchase or that evaluations, discussions or negotiations are taking place concerning a possible purchase.

(d) Buyer will not utilize, now or at any time in the future, any trade secret(s), as that term may be defined under statutory or common law, that is/are included in the furnished Information for any purpose other than evaluating the possible purchase of the Business, including, without limitation, not utilizing same in the conduct of Buyer's or any other party's present or future business.

(e) In addition to the prohibition against utilizing trade secret(s), Buyer will not utilize any other furnished information for any purpose other than evaluating the possible purchase of the Business, specifically including, without limitation, not utilizing same to enter into and/or engage in competition with the Business or assist or promote any other party(s) in so doing. The foregoing prohibition against utilizing said Information in competing with the Business shall remain in effect for three (3) years from the date hereof and shall be applicable to competition within the presently existing marketing area of the Business.

(f) If Buyer decides not to pursue the possible purchase of the Business, Buyer will promptly return to Discloser all Information previously furnished by Discloser or Seller, including any and all reproductions of same, and further, shall destroy any and all analyses, compilations or other material that incorporates any part of said Information.

3. Buyer will not contact the Seller or Seller's employees, customers, suppliers or agents other than Discloser for any reason whatsoever without the prior written consent of the Discloser. All contacts with the Seller or such other parties will be made through or by Discloser unless otherwise agreed to by Discloser, in writing.

blank

Buyers' Signature

4. The Information furnished by Discloser has been prepared by or is based upon representations of the Seller and Discloser has made no independent investigation or verification of said Information. Buyer hereby expressly releases and discharges Discloser from any and all responsibility and/or liability in connection with the accuracy, completeness or any other aspects of the information and accepts sole and final responsibility for the evaluation of the Information and all other factors relating to the Business.

5. The Information is subject to change or withdrawal without notice and the Business is being offered for sale subject to prior sale or the withdrawal of said offering without notice.

6. Buyer will indemnify and hold harmless the Discloser and Seller from any and all claims or actions arising from Buyer's acts or failures to act in pursuing the possible purchase of the Business, including, without limitation, reasonable attorney's fees and other expenses incurred by Discloser.

7. Buyer represents that Buyer has sufficient financial resources to complete the transaction for the asking price and terms set forth herein. Buyer agrees to provide, upon request by Discloser or Seller, financial statements, references and other pertinent information evidencing such financial sufficiency.

8. The performance and construction of this Agreement shall be governed by the laws of the Province of British Columbia. All sums due hereunder shall be payable at the office of Bryenton & Associates, 300-20689 Fraser Highway, Langely British Columbia V3A-4G4 and all parties hereto agree to forbear from filing a claim in any other jurisdiction.

9. This Agreement shall be binding upon the Buyer, Buyer's heirs, executors, successors, assigns, administrators or representatives. If any provision of this Agreement shall be held to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and this Agreement shall be construed as if such invalid, void or unenforceable provision had not been contained herein.

10. In any litigation arising under the terms and conditions of this Agreement, the prevailing party shall be entitled to reasonable legal fees and expenses in addition to any amount of the judgment.

11. The terms and conditions of this Agreement shall also apply to any other business and/or property on which Discloser has been retained to represent the owner(s) in the sale thereof and on which Discloser or owner(s) has furnished information to Buyer. Further, it shall not be necessary for Buyer to execute any additional agreement(s) to that effect and any terms and conditions of this Agreement that refer to the date hereof shall automatically be adjusted to reflect the date on which Discloser or owner(s) initially furnished information to Buyer on such other business and/or property.

12. The provisions hereof cannot be modified, amended, supplemented or rescinded without the written consent of Discloser and this Agreement sets forth the entire agreement and understanding.

EXECUTED UNDER SEAL THIS______DAY OF____________ 20___.

blank	*blank*
Typed/Printed Name of Buyer -- Company Name (if any)	Typed/Printed Name of Buyer -- Company Name (if any)
X *blank* SEAL	**X** *blank* SEAL
Signature (Duly Authorized Representative)	Signature (Duly Authorized Representative)
Typed/Printed Name of Signatory	Typed/Printed Name of Signatory
Street Address	Street Address
City, State/Province, Zip/Postal Code	City, State/Province, Zip/Postal Code
Telephone:______________________	Telephone:______________________
Fax:______________________	Fax:______________________
e-mail:______________________	e-mail:______________________

for copy purposes only

Execute both pages and deliver to Your Biz-Brokerage Firm, Inc. at Fax No. 403-765-4321

Report Presentation Record

Report to Seller: 0

Report to Seller is presented to seller	20-Mar-08	*Term/Date of the Listing Agreement*	12	20-Mar-08
			months	*commencing*

Listing Terms

listing price	*down payment*	*vendor take-back*	*Listing Term* *months*	*rate*

Comments:

Update1
Update2
Update3
Update4
Update5
Update6