

EXHIBIT F 1

New startup Domestic subsidiary (Barr Tell USA Inc. in South Dakota) as a Proforma financial projection over a three year period.

PROJECTION OF START UP SUBSIDIARY'S PRO FORMA FINANCIAL PROJECTION

Exhibit F-1(a)
Barr Tell USA, Inc.
Projected Income Statement
Yearend January - December 2024

Income:

Sales	\$84,000
Cost of Goods Sold	\$7,000
<hr/>	
Gross Profit	\$77,000

Operating Expenses:

Advertising	\$9,000
Computer and Internet	\$3,000
Credit Card Processing Fees	\$2,000
Insurance	\$5,000
Legal and Professional Fees	\$8,000
Start-up Expenses	\$10,000
Supplies	\$6,000
Total Expenses	\$43,000
<hr/>	
Net Income	\$34,000

Exhibit F-1(b)
Barr Tell USA, Inc.
Projected Income Statement
Yearend January - December 2025

Income:

Sales	\$125,000
Cost of Goods Sold	\$11,000
<hr/>	
Gross Profit	\$114,000

Operating Expenses:

Advertising	\$12,000
Computer and Internet	\$4,000
Credit Card Processing Fees	\$3,000
Insurance	\$6,000
Legal and Professional Fees	\$8,000
Supplies	\$9,000
Sundry Expenses	\$3,000
Total Expenses	\$45,000
<hr/>	
Net Income	\$69,000

Exhibit F-1 (c)
Barr Tell USA, Inc.
Projected Income Statement
Yearend January - December 2026

Income:

Sales	\$166,000
Cost of Goods Sold	\$14,000
<hr/>	
Gross Profit	\$152,000

Operating Expenses:

Advertising	\$11,000
Computer and Internet	\$4,000
Credit Card Processing Fees	\$4,000
Insurance	\$6,000
Legal and Professional Fees	\$8,000
Supplies	\$7,000
Sundry Expenses	\$2,000
Total Expenses	\$42,000
<hr/>	
Net Income	\$110,000