

EXHIBIT F-1 (d)

**DETAILED DESCRIPTION OF
ITEMS REFLECTED ON THE PROJECTED INCOME STATEMENT**

Exhibit F-1 (d-1)

Details for the Items Reflected on the Projected Income Statements

Income and Number of Customers

In its first year of operations, Barr Tell USA, Inc. aims to reach a minimum of 50 clients in South Dakota, generating an estimated \$84,000 in gross income. Eventually, it expects to reach over 100 clients in future years, generating an estimated \$166,000 in gross annual income.

Operating Expenses

Operating expenses were projected based on the business model of other states.

Employees and Employees' Costs

There will be no employee costs since Barr Tell USA, Inc. will not maintain an office in Utah. All equipment not owned and needed for operations will be rented from a third party, and everything else will be controlled by remote employees working under the parent company.

External Funds

Any external funds will be provided by the parent company, especially at the beginning of the company's operations.