

CONSULTING AGREEMENT

This Agreement is made and entered into on this ____ day of _____, 20__, by and between Accounting and Tax Advisory Services, Inc. (hereinafter referred to as the "Consultant") and _____ hereinafter referred to as the "Client").

ARTICLE I CONSULTING SERVICES

- 1.1 Retention of Consultant. Client hereby retains the services of the Consultant, to advise Client and to perform certain consulting services in the area of Consultant's expertise as represented to Client by Consultant. The specific services to be performed shall be described in Exhibit "A" attached hereto and made a part hereof.
- 1.2 Standard of Service. All services to be provided by Consultant shall be performed in a workmanlike manner, and at a level of proficiency to be expected of a consultant with the background and experience that Consultant has represented it has.
- 1.3 Non-Exclusive Service. Client understands and agrees that Consultant shall not be exclusively devoted to providing services for the Client and that Consultant shall have duties and responsibilities to other Clients.
- 1.4 No Client Control Over Details. Client shall not have control over the details of the Consultant's work to be performed hereunder, or over the methods and means of performing such services. Consultant shall provide Consultant's own tools, instruments and equipment and place of performing the services although such services may, on occasion, be performed at Client's facilities. Client shall however, have general power over the end results of the Consultant's work and has the right to expect satisfactory, ethical, legal, and competent performance by Consultant.
- 1.5 Coordination of Efforts. Client and Consultant shall cooperate in the development of a plan of coordination of their respective activities so as to optimize the efficient and productive performance of work and achievement of the Client's overall goals and objectives.
- 1.6 Client Inspection Rights. Client shall have the right to inspect the ongoing work being performed by the Consultant and to give input as to whether such work meets the needs and expectations of the Client. Client shall have the right to stop or redirect the consultant's work if it does not appear that the Consultant's efforts are meeting the needs or expectations of the Client.
- 1.7 Meetings and Scheduling. Consultant shall set own hours of performing work and the Client shall not have the right to set defined work hours. However, Consultant shall be responsive to the client's needs and shall be punctual in attending scheduled appointments and conferences with the Client or other's as the Consultant's services require. Consultant shall be sufficiently available during normal business working hours to meet the needs of the Client.

- 1.8 No Conflicts. Consultant represents and warrants that it has no current commitments or obligations that will conflict with or otherwise interfere with or impede the performance of the services called for under this Agreement.

ARTICLE II
TERM AND TERMINATION

- 2.1 This Agreement shall commence on the effective date hereof and shall remain in effect until the earlier of the completion of all services called for hereunder to be performed by the Consultant, or the earlier termination of this Agreement as provided in this Article II.
- 2.2 This Agreement may be terminated by the Client, with or without cause, by giving ten (10) business days written notice of such termination to the Consultant.
- 2.3 Client may terminate this Agreement immediately upon written notice to the Consultant in the event that the Consultant substantially breaches or defaults under any of Consultant's obligations contained in this Agreement or if the Consultant is unable to or refuses to perform services hereunder.
- 2.4 Upon the effective date of any termination of this Agreement, all legal obligation, rights and duties arising out of this Agreement shall terminate except that: (i) Client shall remain obligated to pay any balance due to the Consultant for services provided hereunder; (ii) the Confidentiality Restrictions, Ownership of Proprietary Rights Provisions, and Independent Contractor provisions of this Agreement shall continue to apply and shall survive the termination of this Agreement as ongoing covenants between the parties; (iii) Consultant shall have the continuing obligation to return to the Client all tangible and intangible property of the Client and all versions of any Proprietary Products of the Client or developed for the Client during the effectiveness of this Agreement; and (iv) Consultant shall have the ongoing duty and obligation to confirm in writing and take all reasonable steps to secure proprietary right in the Proprietary Products developed pursuant to this Agreement in the name and exclusive ownership of the Client.

ARTICLE III
COMPENSATION

- 3.1 Client shall compensate the Consultant at the rates set forth in the Compensation Schedule attached hereto as Exhibit "B" or as agreed between the parties in any written amendment hereto. Consultant shall provide Client with monthly invoices for services rendered for the preceding month. All such invoices shall be due and payable within ten (10) days after receipt thereof by the Client. Consultant shall be responsible for any and all expenses or costs incurred by Consultant in the performance of the services subject to this Agreement and which are not specifically identified in Exhibit "B" attached hereto.

- 3.2 Client shall reimburse to the Consultant the Consultant's reasonable out of pocket expenses which are related to the services provided by the Consultant hereunder; provided that such out of pocket expenses are approved in advance by the Client. Out-of pocket expenses shall not include Consultant's administrative overhead, office expenses and other expenses that are incurred in the ordinary course of the Consultant's business but shall be limited to expenses for items that are uniquely required in connection with the services to be provided to the Client. Consultant shall be responsible for maintaining complete and accurate books and records regarding these expenses and shall present Client with copies of all receipts and other proof of payment.

ARTICLE IV
OWNERSHIP AND USE OF PROPRIETARY PROPERTY

- 4.1 Consultant expressly acknowledges and agrees that any and all proprietary materials created by Consultant in the scope of providing service hereunder shall be created as "works made for hire" as defined in the United States Copyright Act and that Client shall be the true and lawful owner of all copyrights and other proprietary rights in and to such items and shall be considered to be the sole and exclusive author of such materials within the meaning of the United States Copyright Act. These items shall include, but shall not necessarily be limited to any and all deliverables resulting from the Consultant's services or contemplated by this Agreement, all tangible results and proceeds of the Consultant's services, work in progress, records, diagrams, notes, drawings, specifications, schematics, documents, designs, improvements, inventions, discoveries, developments, trademarks, trade secrets, Client lists, databases, software, programs, middleware, applications, solutions, (collectively referred to as "Proprietary Products") conceived, made or discovered by Consultant, solely or in collaboration with others, during the period of this Agreement which relate in any manner to the service provided by the Consultant to the Client.
- 4.2 Furthermore, Consultant agrees to execute any and all documents and take all other actions necessary to vest full rights and ownership of such materials and the copyrights, patents, or other proprietary rights therefore in the Client, including but not limited to executing confirmations of the work for hire status of the Consultant, executing copyright assignments irrevocably and fully assigning all copyrights to the Client. Consultant hereby waives any other rights in and to such Proprietary Products that may attach or arise under any federal, state, local, international laws or the laws of any other country or jurisdiction, including but not limited to so-called "moral rights."
- 4.3 In the event that Consultant intends or plans to integrate any work that was previously created by the Consultant into any work product to be created in furtherance of the performance of services hereunder, the Consultant shall first provide written notice to the Client and seek Client's written approval of the incorporation of such items. In the event that Client consents, in its reasonable discretion, to the incorporation of such items into the work product to be created for the Client, the Client is hereby granted a worldwide, royalty free, perpetual, irrevocable license to use, distribute,, modify, publish, and otherwise exploit the incorporated items in connection with the work product that is developed for the Client.

ARTICLE V
CONFIDENTIAL INFORMATION

- 5.1 Consultant will not, during or subsequent to the term of this Agreement, use Client's Confidential Information for any purpose whatsoever other than the performance of the Services on behalf of Client or disclose Client's Confidential Information to any third party, without the advanced written authorization of the Client. Consultant further agrees to take all reasonable precautions to prevent any unauthorized disclosure of such Confidential Information including, but not limited to, limiting access to such information to individuals within its organization that have a bona fide need to know of such information, having each employee of Consultant, if any, with access to any Confidential Information execute a nondisclosure agreement containing provisions and restrictions substantially similar to those contained in this Agreement.
- 5.2 Consultant will indemnify Client and hold it harmless from and against all claims, liabilities, damages and expenses, including reasonable attorney's fees and costs of suit, arising out of or in connection with, any violation or claimed violation of a third party's rights resulting in whole or in part from Client's use of the work product of Consultant under this Agreement.
- 5.3 Consultant shall not be permitted to make any press releases or disclose to any other party, in any marketing or advertising material or any other means of communication, the existence of the relationship between Client and Consultant or the existence or any terms of conditions of this Agreement.
- 5.4 For purposes of this Agreement, the term "Confidential Information" means and includes, any and all proprietary information of any nature or kind, technical data, trade secrets or know-how, including, but not limited to, research, product plans, products, services, Clients, Client lists, markets, software, developments, inventions, processes, formulas, technology, designs, drawings, engineering, hardware configuration information, marketing, finances or other business information disclosed by Client either directly or indirectly in writing or orally. Confidential Information does not include information which (i) is known to Consultant at the time of disclosure to Consultant by Client as evidenced by written records of Consultant, (ii) has become publicly known and made generally available through no wrongful act of Consultant or (iii) has been rightfully received by Consultant from a third party who is authorized to make such disclosure.
- 5.5 Upon the termination or expiration of this Agreement, or upon Client's earlier request, Consultant will deliver to Client all of Client's property or Confidential Information in tangible form that Consultant may have in Consultant's possession or control.

ARTICLE VI
MISCELLANEOUS PROVISIONS

6.1 Notices. Any notification or written communication required by or contemplated under the terms of this Agreement shall be in writing and shall be deemed to be delivered if transmitted via Email at the Email addresses listed below, except for any notice of termination of this Agreement which shall be in writing and sent by United States Mail, Certified Mail, Return Receipt Requested and shall be deemed to have been delivered five (5) business days after the date of mailing. Addresses and Email addresses for such notices shall be:

If To Consultant: info@ -
V. Marcine Johnson Accounting and Tax Advisory Services, Inc.
P O Box 965248 Marietta, GA 30066 or 105 Cornwall Court
Woodstock, GA 30188
If To Client:

6.2 No Assignment. The Services to be performed by Consultant and their staff hereunder are personal in nature, and Client has engaged Consultant as a result of Consultant's unique expertise relating to such Services. Neither this Agreement nor any right, interest, duty or obligation hereunder may be assigned, transferred or delegated by Consultant without the express written consent of Client which consent may be withheld in the discretion of the Client.

6.3 Independent Contractor Status. The parties agree that Consultant shall be an independent contractor and not an agent, employee or representative of Client. Consultant shall not receive any fringe benefits or other perquisites that the Client may provide to its employees and Consultant agrees to be responsible for its own business overhead and costs of doing business and to furnish (or reimburse Client for) all tools and materials necessary to accomplish the services required of the Consultant pursuant to this Agreement, and shall incur all expenses associated with performance, except as expressly provided in Exhibits or amendments to this Agreement. Consultant shall be responsible for paying all taxes on payments received pursuant to this Agreement and that Client shall have no obligation to withhold taxes from service fees payable to the Consultant hereunder. Consultant hereby indemnifies and holds the Client harmless any obligation that may be imposed on Client (i) to pay in withholding taxes or similar items or (ii) resulting from Consultant's being determined not to be an independent contractor.

Exhibit A

Required Business Processes or Needs

1. Determine Corporate Structure - C or S Corporation and determine Capital/Equity Investment by Capital, Additional Paid In Capital, and Shareholder Equity
2. Select and purchase licensed software for accounting function - approximate cost for QuickBooks Pro 2005 Upgrade \$279.99 plus tax subject to rebates to be retained by Client with cost of actual purchase to be reimbursed to Consultant. (Client can make purchase of product directly with supply vendor with Consultant assisting in best value for investment)
3. Set Up Accounting Records - including operations, Chart of Accounts, Company information, Inventory Items, Customer Accounts, Bank Information, etc.
4. Account for current inventory status to determine amounts available for sale/shipping
5. Provide a snapshot of current financial position based on activity for the period from January 2005 to August 2005. This will include Profit and Loss for the period and Balance Sheet based on December 31, 2004 Bank Statements after adjusting for any outstanding items.
6. Review charge backs, returns, defects for Accounts Receivable adjustments and claim recovery with vendors
7. Prepare Salary Accrual including supporting documentation
8. Determine Payroll Options - internal processing or outside payroll service
9. Review Merchant Services account for cost analysis and determine points of savings
10. Prepare historical transactions from 2003 to 2004 in monthly summary form
11. Prepare tax returns for 2003 and 2004
12. Provide a monthly service plan for the Client including on-going data management and financial reporting including any and all tax payments to appropriate authorities

List of Other Issues to Be Processed:

Exhibit B

Schedule of Fees

Hourly rate for services performed is \$65 per hour.

Estimated Completion Time for Items 1, Items 3-9 15 hours or less = \$975

Estimated Completion Time for Item 10 10 hours or less = \$650

Cost for Tax Return Preparation two year High \$750 Low \$450
depends on structure of C or S Corp

Monthly Retainer as noted above \$300 per month

Item 2 - purchase Accounting Software Currently \$279+Tax less
Depends on choice & time of purchase Rebates \$140

Remote Access depends on Options

Remote Accounting \$10 per transfer - can either provide review or working
copy of data information requires each workstation have QB for access

Gotomypc - access by e-mail account set up with 3 computers per e-mail
account - Cost \$240 per year - only requires one accounting program

LapLink to be determined