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10.0 Financial Plan Highlights

The company plans to secure a loan of \$250,000. Additional investment may be required to fund expansion in the 3rd year of operations.

Important Assumptions

To go forward, the plan assumes the following:

- The solar technology markets grow at 15% per year.
- The online shopping trends continues
- The company has access to funding to re-shape and rebuild the company so that the two business lines can leverage each other.

Projected Profit and Loss

During the plan years sales will grow in all categories but especially in the contracting and design divisions (SD Residential, SD Commercial, SD Wholesale, and SD Service). The ESM divisions will grow at a 29% CAGR and SD at 62%.

Gross Margin will grow from 44% of sales to 47%. This comes about due to the increased sales in SD-Service which is the highest margin division of the company; an increase in ESM-Commercial margin from 10% to a more normal 47%; and incremental increases in all divisions due to increased ability to capture discounts and better terms for faster payments.

Expenses: Total operating expenses will decrease by 2% of sales primarily due to Executive salaries growing less than sales. Sales and Marketing will increase by 1% to accommodate more sales and marketing salaries. Research and Development will grow in dollars but stay at a constant 1% of sales.

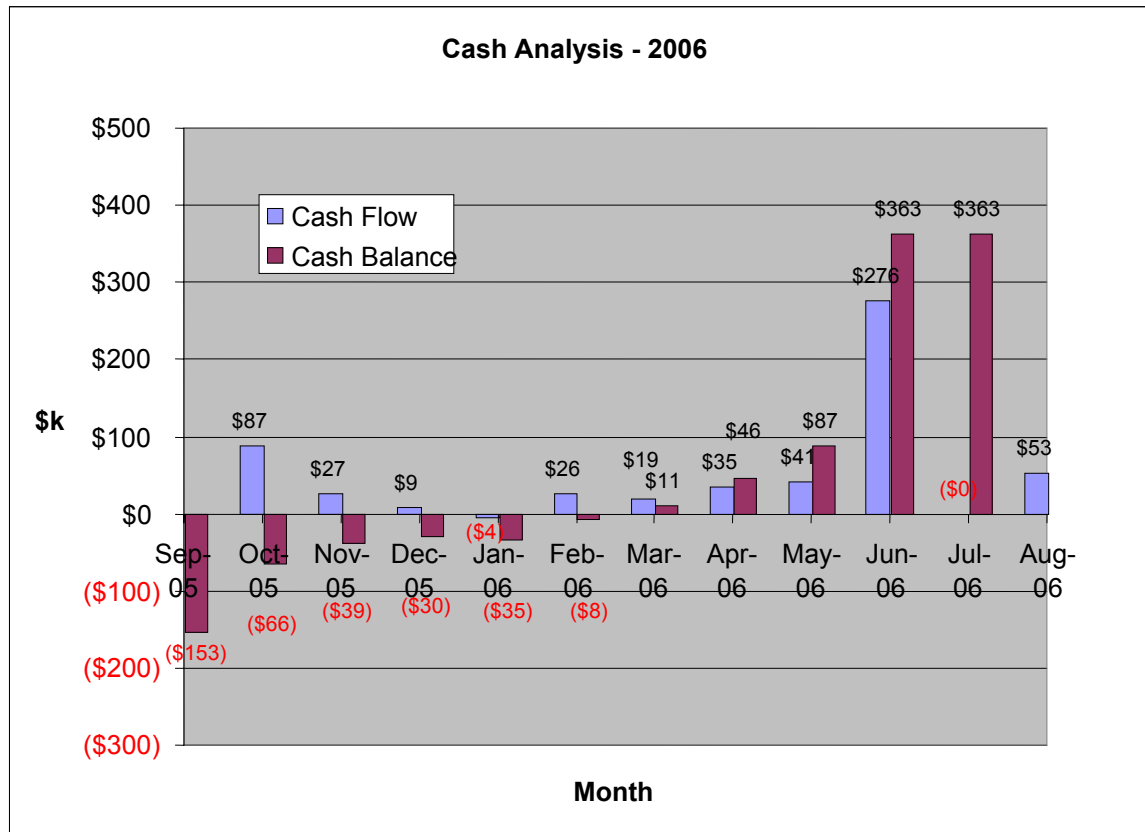
As a result Pre-Tax Net income will increase from \$246,000 to \$1,776,000, a CAGR of 64%.

Cash Flow

Operating Activities: The increase in required cash for increased Accounts Receivable and Inventory will nearly be provided by the cash provided by increased Accounts Payable. Given that offset, the profitability of increased sales will generate cash sufficient to purchase necessary equipment and pay back creditors. The plan shows a very healthy interest coverage of 7X to 30X.



Figure 17



Projected Balance Sheet

With the big growth in sales and profitability the company will generate a large amount of cash. By August 2010 the cash balance will be \$2.7 million (in the absence of alternate uses for the cash).

Accounts Receivable will grow from \$104,000 to \$375,000. Days of Sales outstanding will remain about constant at 10 (The Company does not issue credit directly to customers. Receivables are credit card receipts in process).

Inventory will increase to \$488,000. With the increase in sales, this will be an increase in inventory turnover from 21 times to 28 times. This will be accomplished with a more just-in-time purchasing system and more drop shipments direct from manufacturers to customers.

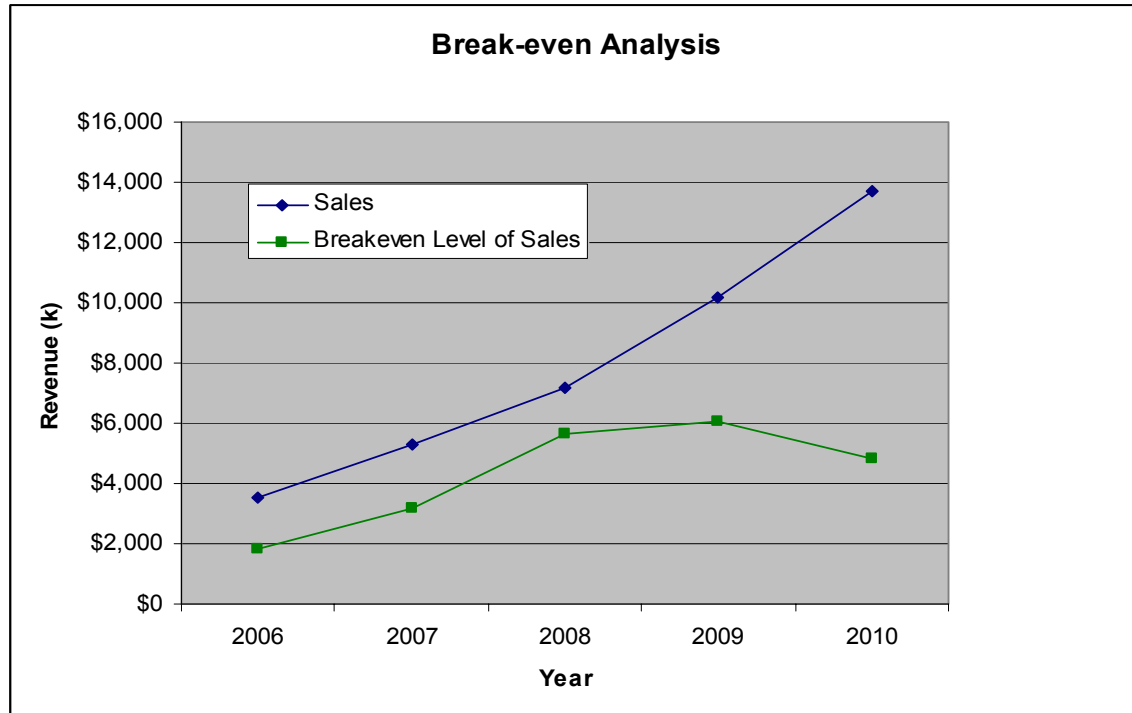
Property, Plant, and Equipment: Investment in PP&E will only slightly outpace depreciation. Due to the importance of computer equipment to the operations of the Energy Supermarket Office Equipment and Computers & Software will generate the bulk of spending needs in Long Term Assets.

Accounts Payable: will grow as fast as vendors allow without losing discounts and opportunistic buys. Days Payable Outstanding, which is (Inventory) Payables divided by Cost of Goods Sold times the number of days in the period, revolves around 30 days.



Break-Even Analysis

Figure 18



	2006	2007	2008	2009	2010
Sales	3,500	5,279	7,199	10,195	13,686
Variable Gross Margin	53%	51%	50%	49%	49%
Variable Expenses	25%	25%	25%	25%	25%
Total Variable Costs	2,730	4,012	5,399	7,544	10,128
Contribution to Fixed Costs	770	1,267	1,800	2,651	3,558
Variable Net Margin %	22%	24%	25%	26%	26%
Variable Net Margin \$	770	1,267	1,800	2,651	3,558
Fixed Costs	403	763	1,405	1,581	1,253
Breakeven Level of Sales	1,832	3,180	5,621	6,082	4,817
Excess of Sales Over Breakeven	1,668	2,099	1,578	4,113	8,869
Sales:Breakeven Ratio	1.9	1.7	1.3	1.7	2.8

In all years of the plan the company has a healthy margin of safety of sales above the breakeven point. In the third year of the plan when the company expands its staff and facilities the lowest sales to breakeven ratio of 1.3 is attained. In all other years sales are at least 70% above the break-even point.



Ratios

Table 4 shows several business ratios based on the plan.

Table 4 Business Ratios Table

Profitability Ratios	2006	2007	2008	2009	2010
Gross Margin	44%	46%	47%	47%	47%
Net Profit Margin	5%	5%	7%	9%	10%
Return on Assets	25%	25%	31%	32%	36%
Return on Equity	99%	59%	25%	13%	10%
Activity Ratios					
A/R Turnover	33.8	41.2	41.2	36.5	36.5
Inventory Turnover	11.8	16.3	16.4	14.6	14.8
Payables turnover	6.6	7.8	7.8	7.2	7.3
Total Asset Turnover	4.7	4.9	4.2	3.5	3.6
Debt Ratios					
Debt to Net Worth	3.0	1.4	0.8	0.5	0.5
Liquidity Ratios					
Current Ratio	2.2	2.7	3.4	3.7	3.7
Quick Ratio	1.7	2.3	2.9	3.3	3.2

The Current Ratio is the current assets divided by current liabilities and is a measure of a company's near term ability to repay its liabilities and weather economic turmoil. The Quick Ratio is Cash plus Accounts Receivable divided by Current Liabilities. The Quick Ratio, also known as the Acid Test, is a stronger measure of a company's ability to pay its debts because it does not rely on the liquidation of inventory to generate cash for repayment purposes. Nationally, retailers of solar heating equipment in the small business sector averaged a current ratio of 2.25 and a quick ratio of 1.03 in 2005. Solar Direct projects finishing 2006 at or better than those averages. Both the Current and Quick ratios show a healthy ability to repay Solar Direct's creditors.

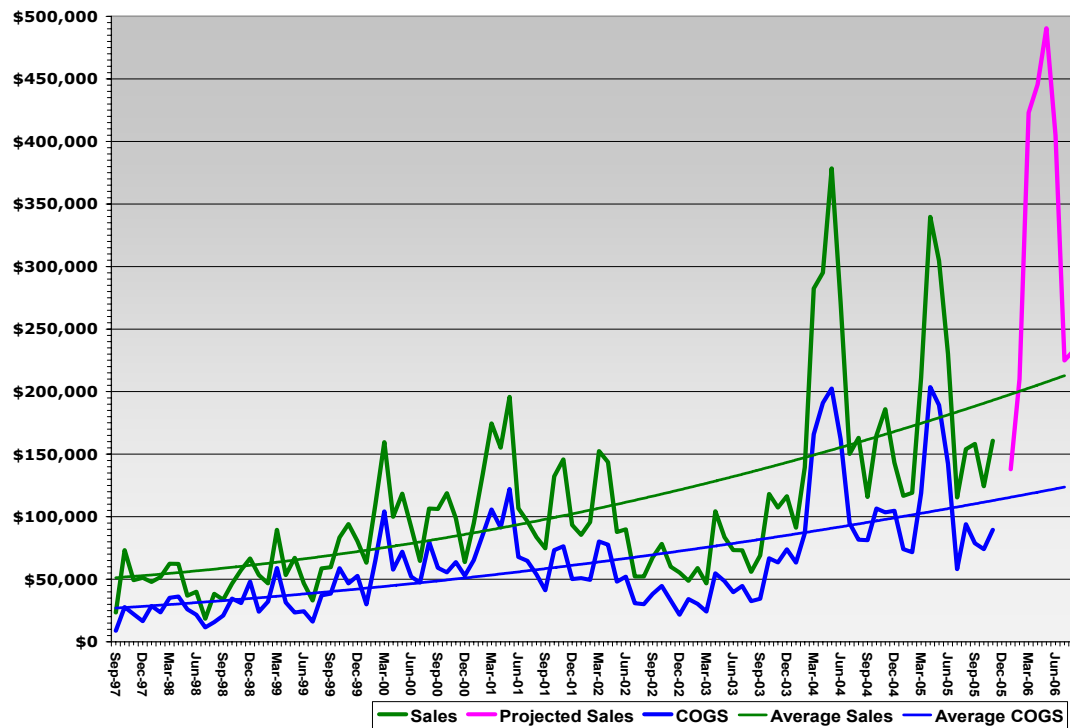
Debt to Net Worth is a company's liabilities divided by owner's equity and is a longer term measure of a company's ability to repay debt. Nationally, retailers of solar heating equipment in the small business sector averaged a debt to equity of 0.81. Solar Direct will begin the plan years with a higher debt to equity of 3.0 because equity begins at a low point of the plan. By year 3 of the plan (2008) debt to equity will be managed down to a respectable 0.8.

Even though profitability is increasing at a very high rate the owners' equity increases even faster on a percentage basis. For this reason return on equity decreases from the beginning of the plan to the end. 99% ROE is not sustainable; 10% is.



Appendix 1. Financials

Historical Sales Revenue and COGS Trend





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Historical Financials

(in thousands)

Profit (Loss)		2003		2004		2005
ESM - Residential	\$	296	\$	782	\$	813
ESM - Commercial	\$	52	\$	137	\$	143
ESM - Wholesale	\$	52	\$	137	\$	143
SD - Residential	\$	276	\$	729	\$	758
SD - Commercial	\$	52	\$	137	\$	143
SD - Wholesale	\$	52	\$	137	\$	143
SD - Service	\$	20	\$	53	\$	55
Total Revenue	\$	801	\$	2,113	\$	2,197
Cost of Sales		445		1,322		1,377
Gross Profit	\$	356	\$	790	\$	820
<i>Gross Profit %</i>		44%		37%		37%
Operating Expenses						
Payroll	\$	101	\$	185	\$	339
Sales & Marketing		126		340		379
G&A		108		227		70
Depreciation		13		9		12
Amortization of Capitalized R&D		-		-		-
Total Operating Expenses	\$	347	\$	761	\$	800
Operating Income	\$	9	\$	29	\$	20
Interest Income	\$	-	\$	-	\$	-
Interest Expense		(1)		(11)		(2)
Net Income Before Tax	\$	7	\$	18	\$	18
Income Tax	\$	-	\$	-	\$	-
Net Income	\$	7.3	\$	18.3	\$	17.9
% of Total Revenue		1%		1%		1%
EBITDA		\$21		\$38		\$32



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Historical Financials

(in thousands)

Balance Sheet		2003		2004		2005
Cash	\$	(6)	\$	47	\$	22
Investments		-		-		-
Accounts Receivable		13		94		34
Notes Receivable		-		-		-
Inventory		25		(38)		51
Other Current Assets		-		-		-
Total Current Assets	\$	32	\$	103	\$	107
Fixed Assets						
Land	\$	-	\$	-	\$	-
Buildings		-		-		-
Accumulated Depreciation		-		-		-
Building/Leasehold Improvements		-		-		-
Accumulated Depreciation		-		-		-
Automobile		54		55		18
Accumulated Depreciation		(39)		(43)		(11)
Furniture & Fixtures		4		5		7
Accumulated Depreciation		(1)		(2)		(3)
Machinery & Equipment		5		6		7
Accumulated Depreciation		-		-		(0)
Office Equipment		15		25		25
Accumulated Depreciation		(5)		(7)		(10)
Computers & Software		4		40		43
Accumulated Depreciation		(2)		(4)		(11)
Total Fixed Assets	\$	34	\$	74	\$	65
Other Assets	\$	84	\$	64		46
Total Assets	\$	150	\$	241	\$	217
Current Liabilities						
Short Term Debt	\$	-	\$	-	\$	-
Accounts Payable		109		203		206
Other Payables		21		26		6
Accrued Liabilities		4		4		0
Total Current Liabilities	\$	134	\$	233	\$	213
Long Term Debt	\$	14	\$	7	\$	4
Total Liabilities	\$	148	\$	240	\$	216
Shareholder Equity						
Common Stock	\$	(5)	\$	(17)	\$	(17)
Retained Earnings		7		18		18
Dividends Payable		-		-		-
Total Shareholders' Equity	\$	2	\$	1	\$	1
Total Liabilities & Equity	\$	150	\$	241	\$	217



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People / Space Requirements

Assumptions		(000)	2005	2006	2007	2008	2009	2010
Projected Sales			\$ 2,197	\$ 3,500	\$ 5,279	\$ 7,199	\$ 10,195	\$ 13,686
Square Feet / Employee		110						
Avg. Monthly Cost/Square Foot								
- Office Space		\$0.53						
- Manufacturing/Warehouse		\$0.53						

Executive		Job Title	Salary	2005	2006	2007	2008	2009	2010
Dale Gulden		CEO	\$ 85	0.4	1.0	1.0	1.0	1.0	1.0
Kirk Maust		COO	85	0.2	1.0	1.0	1.0	1.0	1.0
Cindy Lemery		Admin Assistant	23	1.0	1.0	1.0	1.0	1.0	1.0
Total Executives				1.6	3.0	3.0	3.0	3.0	3.0
% of All Employees				12%	19%	12%	9%	6%	5%

Engineering		Salary	2005	2006	2007	2008	2009	2010
Senior Engineer		\$ 33	0.0	0.0	0.0	0.0	1.0	1.0
Project Engineer		29	0.5	0.5	0.8	1.0	1.0	1.0
Total Engineering			0.5	0.5	0.8	1.0	2.0	2.0
% of All Employees			4%	3%	3%	3%	4%	3%

Marketing		Salary	2005	2006	2007	2008	2009	2010
Dir of Marketing		\$ 31	0.0	0.0	0.0	0.0	1.0	1.0
Marketing Assistant		25	0.1	0.3	0.3	0.5	1.0	1.5
Dir of Media Services		28	1.0	1.0	1.0	1.0	1.0	1.0
Designer		25	0.0	0.0	0.0	0.0	0.0	0.5
MSII Manager		31	0.1	0.1	0.1	0.1	0.1	0.5
Product Designer		29	0.9	0.9	0.9	0.9	0.9	1.0
Marketing Copywriter		23	0.5	0.5	1.0	1.0	1.0	1.0
Total Marketing			2.6	2.8	3.3	3.5	5.0	6.5
% of All Employees			19%	18%	13%	10%	10%	10%

Sales		Salary	2005	2006	2007	2008	2009	2010
Staff Funded by Operations		(000)						
VP Sales		\$ 31	0.0	0.0	0.0	0.0	0.0	1.0
Sales Manager		31	0.4	0.4	1.3	1.3	1.5	2.0
Phone Sales		33	2.8	2.8	3.0	5.0	7.0	9.0
Contractor Sales		20	0.4	0.4	1.0	2.0	2.5	3.0
Commercial Sales		33	0.4	0.4	1.0	2.0	3.5	4.0
Outside Sales		50	0.3	0.3	3.8	5.0	6.3	8.0
Total Sales			4.1	4.1	10.0	15.3	20.8	27.0
% of All Employees			30%	27%	40%	44%	43%	43%

Finance / Operations		Salary	2005	2006	2007	2008	2009	2010
Comptroller		\$ 31	0.0	0.0	0.0	0.5	0.5	0.8
Bookkeeper		25	0.7	0.7	1.5	1.8	2.5	3.0
A/R		21	0.4	0.4	0.8	0.8	1.3	1.5
A/P		21	0.2	0.2	0.6	0.8	1.3	1.5
Sales Order Processor		21	0.3	0.3	0.3	0.3	0.5	1.0
Total Finance/Operations			1	1	3	4	6	8
% of All Employees			11%	10%	12%	12%	13%	12%



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Operations	Salary	2005	2006	2007	2008	2009	2010
Operations Manager	\$ 33	0.0	0.0	0.0	0.0	0.0	1.0
Warehouse Manager	31	0.3	0.3	0.3	0.3	0.3	0.5
Asst Warehouse Manager	29	0.6	0.6	1.0	1.3	1.5	2.0
Stocking/Shipping	21	0.5	0.5	0.5	0.8	1.0	2.0
Purchasing Agent	25	0.3	0.3	0.3	0.3	0.3	0.5
Receiving Agent	21	0.0	0.0	0.0	0.3	0.3	0.5
Order Tracking	21	0.1	0.1	0.1	0.3	0.3	0.5
Installation/Service Manager	31	0.0	0.0	0.0	0.5	1.0	1.0
Scheduling Coordinator	25	0.2	0.2	1.0	1.0	2.0	2.0
Customer Service Manager	25	0.0	0.0	0.0	0.0	0.5	1.0
Customer Service Rep	25	0.1	0.1	0.5	1.0	1.0	2.0
IT Manager	37	0.0	0.0	0.0	0.0	0.3	0.5
Programmer	31	0.8	0.8	0.8	1.0	1.5	2.0
Network Technician	29	0.3	0.3	0.3	0.3	0.3	0.5
Web Master	31	0.5	0.5	0.5	1.0	1.0	1.0
Total Production Management		3.5	3.5	5.1	7.8	11.0	17.0
<i>% of All Employees</i>		25%	23%	20%	22%	23%	27%

Total Headcount		14	15	25	35	48	63
Sales / Employee (000)		\$158	\$227	\$209	\$209	\$214	\$216
Percentage of Remote Users	25%						
Total Office Space Required (sq ft)		1650	1650	2084	2846	3939	5218
Manufacturing / Production / Warehouse Space (sq ft)		1650	1650	3754	3754	5000	5000
Total Space Required		3,300	3,300	5,838	6,600	8,939	10,218
Expected Rent per Month (in thousands)		\$ 1.7	\$ 1.7	\$ 3.1	\$ 3.5	\$ 4.7	\$ 5.4



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Income Statement

(in thousands unless otherwise noted)

:: Years 1-5 x Year

Solar Direct

	2006	% of Total Sales	2007	% of Total Sales	2008	% of Total Sales	2009	% of Total Sales	2010	% of Total Sales
Sales										
ESM - Residential	2,300	66%	1,920	36%	2,735	38%	3,802	37%	5,184	38%
ESM - Commercial	200	6%	360	7%	432	6%	691	7%	829	6%
ESM - Wholesale	-	0%	360	7%	432	6%	691	7%	829	6%
SD - Residential	700	20%	1,800	34%	2,591	36%	3,456	34%	4,769	35%
SD - Commercial	200	6%	360	7%	432	6%	691	7%	829	6%
SD - Wholesale	-	0%	360	7%	432	6%	691	7%	829	6%
SD - Service	100	3%	120	2%	144	2%	173	2%	415	3%
Net Sales	\$ 3,500	100%	\$ 5,279	100%	\$ 7,199	100%	\$ 10,195	100%	\$ 13,686	100%
Cost of Goods Sold										
Material	\$ 1,761	50%	\$ 2,403	46%	\$ 3,205	45%	\$ 4,462	44%	\$ 5,928	43%
Labor	107	3%	278	5%	378	5%	529	5%	717	5%
Total Variable COGS	\$ 1,868	53%	\$ 2,681	51%	\$ 3,583	50%	\$ 4,991	49%	\$ 6,645	49%
Total Fixed Cost of Goods Sold	\$ 108	3%	\$ 159	3%	\$ 251	3%	\$ 371	4%	\$ 590	4%
Total Cost of Goods Sold	\$ 1,976	56%	\$ 2,840	54%	\$ 3,834	53%	\$ 5,362	53%	\$ 7,236	53%
Gross Profit	\$ 1,524	44%	\$ 2,439	46%	\$ 3,365	47%	\$ 4,833	47%	\$ 6,450	47%
<i>Operating Expenses</i>										
Sales & Marketing	\$ 881	25%	\$ 1,483	28%	\$ 1,953	27%	\$ 2,688	26%	\$ 3,612	26%
Research & Development	26	1%	25	0%	34	0%	77	1%	79	1%
G & A (without Depreciation)	339	10%	495	9%	597	8%	739	7%	900	7%
Depreciation	17	0%	20	0%	21	0%	26	0%	23	0%
Total Operating Expenses	\$ 1,263	36%	\$ 2,023	38%	\$ 2,605	36%	\$ 3,530	35%	\$ 4,614	34%
Income from Operations	\$ 261	7%	\$ 415	8%	\$ 759	11%	\$ 1,303	13%	\$ 1,836	13%
Interest Income	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Interest Expense	(2)	0%	(25)	0%	(25)	0%	(25)	0%	(25)	0%
Income Before Taxes	\$ 258	7%	\$ 390	7%	\$ 734	10%	\$ 1,278	13%	\$ 1,811	13%
Taxes on Income*	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%	\$ -	0%
Net Income (Loss)	\$ 258	7%	\$ 390	7%	\$ 734	10%	\$ 1,278	13%	\$ 1,811	13%
<i>Growth Rate</i>			51%		88%		74%		42%	
EBITDA	\$ 278		\$ 436		\$ 781		\$ 1,329		\$ 1,859	



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Balance Sheet

:: Years 1-5 x Year

Solar Direct

(in thousands)

Assets	2006	2007	2008	2009	2010
Current Assets					
Cash	\$ 489	\$ 909	\$ 1,660	\$ 2,956	\$ 3,793
Investments	-	-	-	-	-
Accounts Receivable	104	128	175	279	375
Notes Receivable	-	-	-	-	-
Inventory	168	175	234	367	488
Other Current Assets	-	-	-	-	-
Total Current Assets	\$ 760	\$ 1,212	\$ 2,069	\$ 3,602	\$ 4,655
Property, Plant & Equipment					
Land (non-depreciable asset)	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	-	-	-	-	-
Building/Leasehold Improvements	-	-	-	-	-
Automobile	18	18	18	18	18
Furniture & Fixtures	7	9	11	13	16
Machinery & Equipment	10	15	20	25	30
Office Equipment	31	39	47	55	65
Computers & Software	44	52	60	68	78
Accumulated Depreciation	(53)	(73)	(95)	(121)	(145)
Total Net Property, Plant & Equipment	\$ 58	\$ 60	\$ 62	\$ 59	\$ 63
Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -
Total Assets	\$ 818	\$ 1,272	\$ 2,131	\$ 3,661	\$ 4,718
Liabilities & Owners' Equity					
Current Liabilities					
Short Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	301	365	489	741	987
Other Payables	7	7	7	7	7
Accrued Liabilities	0	0	0	0	0
Total Current Liabilities	\$ 308	\$ 372	\$ 496	\$ 749	\$ 995
Long Term Debt	\$ 250	\$ 250	\$ 250	\$ 250	\$ -
Total Liabilities	\$ 558	\$ 622	\$ 746	\$ 999	\$ 995
Stockholder Equity					
Common Stock	\$ (17)	\$ (17)	\$ (17)	\$ (17)	\$ (17)
Retained Earnings	276	667	1,401	2,679	3,740
Dividends Payable	-	-	-	-	-
Total Stockholders' Equity	\$ 260	\$ 650	\$ 1,384	\$ 2,662	\$ 3,723
Total Liabilities & Equity	\$ 818	\$ 1,272	\$ 2,131	\$ 3,661	\$ 4,718



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Cash Flow

(in thousands)

:: Years 1 - 5

Solar Direct

Sources of Cash:	2006	2007	2008	2009	2010
Operating Activities					
Net Income (Loss)	\$ 258	\$ 390	\$ 734	\$ 1,278	\$ 1,811
Adjustments to reconcile Net Income (Loss) used in operating activities:					
Depreciation & Amortization	\$ 17	\$ 20	\$ 21	\$ 26	\$ 23
Changes in Assets & Liabilities					
Accounts Receivable	\$ (70)	\$ (24)	\$ (47)	\$ (105)	\$ (96)
Notes Receivable	-	-	-	-	-
Inventory	(117)	(7)	(59)	(133)	(121)
Other Current Assets	-	-	-	-	-
Other Assets	46	-	-	-	-
Accounts Payable	94	64	124	252	246
Other Payables	1	-	-	-	-
Accrued Liabilities	-	-	-	-	-
Net Cash Provided (Used) in Operations	\$ 231	\$ 444	\$ 774	\$ 1,318	\$ 1,865
Investing Activities					
Purchases of Fixed Assets	\$ (11)	\$ (23)	\$ (23)	\$ (23)	\$ (28)
Sale of Investments	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Net Cash Provided (Used) in Investing	\$ (11)	\$ (23)	\$ (23)	\$ (23)	\$ (28)
Financing Activities					
Sale of Stock	\$ -	\$ -	\$ -	\$ -	-
Payment of Dividends	-	-	-	-	(750)
Proceeds from Short Term Loans	37	-	-	-	-
Repayment of Short Term Loans	(37)	-	-	-	-
Proceeds from Long Term Loans	250	-	-	-	-
Repayment of Long Term Loans	(4)	-	-	-	(250)
Net Cash Provided (Used) in Financing	\$ 246	\$ -	\$ -	\$ -	(1,000)
Change in Cash Balance					
Net Increase (Decrease) in Cash	\$ 466	\$ 421	\$ 751	\$ 1,295	\$ 837
Beginning Cash Balance (Deficit)	22	489	909	1,660	2,956
Ending Cash Balance (Deficit)	\$ 489	\$ 909	\$ 1,660	\$ 2,956	\$ 3,793



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Break-Even Analysis

(in thousands unless otherwise noted)

Year 1 by Month

Solar Direct

	Sep-05	Oct-05	Nov-05	Dec-05	Jan-06	Feb-06	Mar-06	Apr-06	May-06	Jun-06	Jul-06	Aug-06	2006	% of Total Sales
Sales	\$ 140	\$ 175	\$ 210	\$ 175	\$ 105	\$ 175	\$ 420	\$ 525	\$ 560	\$ 385	\$ 315	\$ 315	\$ 3,500	
Variable Costs														
Material & Labor	\$ 70	\$ 89	\$ 105	\$ 89	\$ 53	\$ 89	\$ 211	\$ 286	\$ 303	\$ 215	\$ 179	\$ 179	\$ 1,868	53%
Commissions	0	0	0	0	0	0	0	0	0	0	0	0	2	0%
Plus Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Variable Costs	\$ 70	\$ 89	\$ 105	\$ 89	\$ 53	\$ 89	\$ 211	\$ 286	\$ 303	\$ 215	\$ 179	\$ 179	\$ 1,870	53%
Fixed Costs (calc as % of sales)														
Fixed Cost of Goods & Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Sales & Marketing (w/o Commissions)	25	31	37	31	19	31	74	93	99	68	56	56	619	18%
Research & Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
G & A (without Depreciation)	5	7	8	7	4	7	16	20	22	15	12	12	136	4%
Total Fixed Costs (calc as % of sales)	30	38	45	38	23	38	91	113	121	83	68	68	755	22%
Fixed Costs (fixed amounts)														
Fixed Cost of Goods & Services	9	9	9	9	9	9	9	9	9	9	9	9	108	3%
Sales & Marketing (w/o Commissions)	19	19	19	19	19	19	19	29	29	29	19	19	260	7%
Research & Development	1	1	1	1	1	1	1	5	5	5	1	1	26	1%
G & A (without Depreciation)	12	12	12	12	12	12	12	12	22	22	22	22	183	5%
Depreciation	1	1	1	1	1	1	1	2	2	2	2	2	17	0%
Less Reclassified Fixed Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0%
Total Fixed Costs (fixed amounts)	\$ 42	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 43	\$ 56	\$ 67	\$ 67	\$ 54	\$ 54	\$ 595	17%
Income from Operations	\$ (3)	\$ 6	\$ 17	\$ 6	\$ (13)	\$ 6	\$ 76	\$ 69	\$ 69	\$ 20	\$ 14	\$ 14	\$ 281	8%
Interest Income (Expense) - "Fixed"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2)	\$ (2)	0%
Income Taxes - "Variable"	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Net Income After Taxes	\$ (3)	\$ 6	\$ 17	\$ 6	\$ (13)	\$ 6	\$ 76	\$ 69	\$ 69	\$ 20	\$ 14	\$ 12	\$ 278	8%
Analysis														
Income from Operations														
Contribution Margin	28.4%	27.5%	28.4%	27.5%	27.9%	27.5%	28.1%	23.9%	24.3%	22.5%	21.6%	21.6%	25.0%	
Break-Even Sales Volume	\$ 150	\$ 155	\$ 150	\$ 155	\$ 152	\$ 155	\$ 151	\$ 234	\$ 276	\$ 297	\$ 249	\$ 249	\$ 2,378	68%
Sales Volume Above Break-Even	\$ (10)	\$ 20	\$ 60	\$ 20	\$ (47)	\$ 20	\$ 269	\$ 291	\$ 284	\$ 88	\$ 66	\$ 66	\$ 1,122	32%