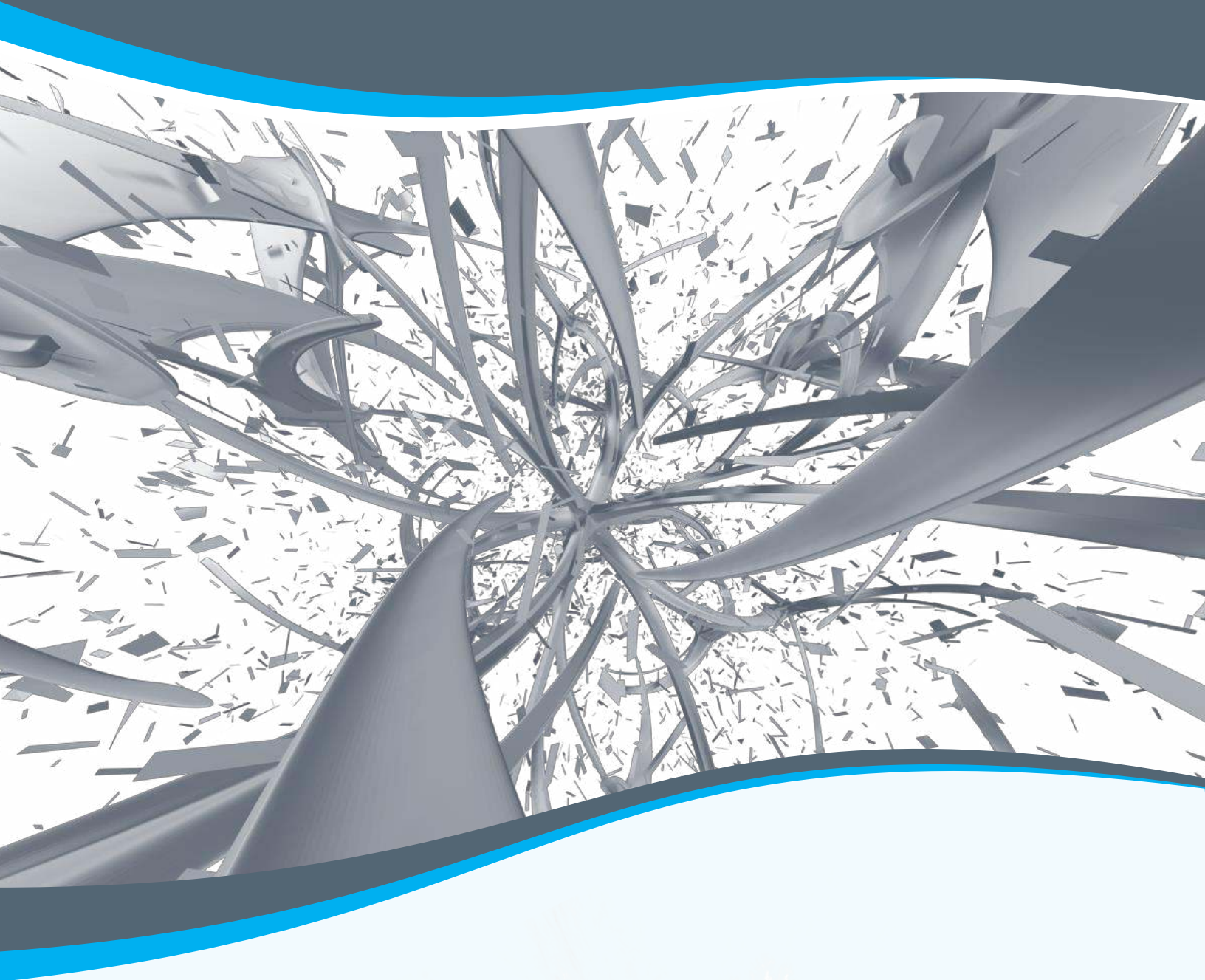


SAMPLE ART GALLERY LLC

Business Plan

L-1 Visa Supporting Documentation

Month Year



Mr. John Doe
Sample Title
Sample@email.com

Sample Art Gallery LLC
Sample Address
www.samplewebsite.com

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1. EXECUTIVE SUMMARY

Sample Art Gallery LLC d/b/a Sample Gallery (hereafter also referred to as the Company) is a family-owned Sample City-based enterprise that exhibits the creative work of Mr. John “Nickname” Doe and distributes state-of-the-art wall sculptures, designed metal furniture, vases, abstract paintings, and standing sculptures and trays. The Company has adopted the business model of its parent company from Sample Country, Sample Gallery. The Sample Country company’s Owner and President, Mr. John Doe “Nickname” Doe is an internationally recognized creator and distributor of unique paintings and sculptures.

Mr. John Doe, who has been employed as the parent company’s Chief of Operations for the past nine years, will become the U.S. entity’s Chief Operations Officer upon obtaining his visa approval.

Sample Art Gallery LLC’s office and art gallery is located at Sample Address. This area is known as a high-end shopping destination for design, restaurant, and art enthusiasts, especially for out-of-towners.

Sample Art Gallery LLC was formed on Sample Date in the state of Sample City. Mr. John Doe owns 100% of the Company.

Sample Art Gallery LLC will import and distribute a diversified range of art created by Mr. John Doe, whose work is inspired by a variety of origins and represents a unique combination of ethnic design approaches combined with contemporary and Western ones. Supported by its parent company’s international success, the Company will seek to expand its existing client base in the U.S. by establishing various sales channels and will primarily target visitors and tourists of Sample City’s Sample neighborhood, interior designers and architects, and art enthusiasts.

In addition to hiring Mr. John Doe as its Chief Operating Officer, the Company already employs Mr. John Doe 2 as its Gallery and Sales Manager and Mr. John Doe 3 as its Logistics Manager. Sample Art Gallery LLC will hire two Sales Representatives in Year 1 and one

Graphic and Web Designer and one part-time Art Installer in Year 2. The Company will also use the services of various Independent Contractors for art photography, bookkeeping, cleaning, and gallery security.

Sample Art Gallery LLC's payroll expenses are expected to increase from \$XXX,XXX in Year 1 to \$XXX,XXX in Year 5.

Under the executive direction of Mr. John Doe, the Company's sales are expected to rise from \$XXX,XXX in Year 1 to \$X,XXX,XXX by the end of Year 5.



2. PARENT COMPANY'S SUMMARY

2.1 SAMPLE GALLERY SUMMARY

Founded on Sample Date in Sample City, Sample Country, Sample Art Gallery LLC's parent company, Sample Gallery, is an internationally known distributor of artwork created by its President, Mr. John Doe. He owns 100% of the parent company. In 20XX, Mr. John Doe founded the Sample Gallery Sample City. Sample Gallery art pieces are exhibited in various galleries across the world with items being sold to buyers in Sample Country, the U.S., Europe, Australia, China, and other countries.

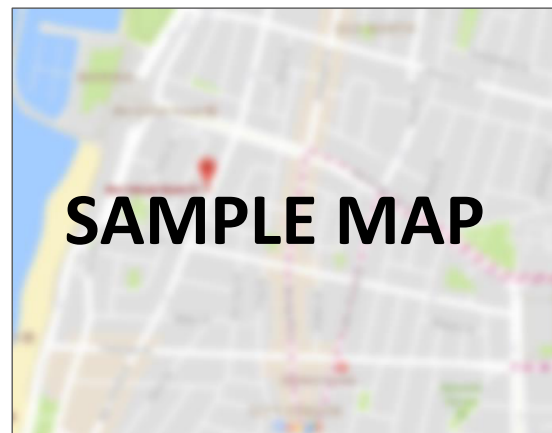
Sample Gallery's studio and showroom are located near the Sample Sea, Sample Address, Sample Country.

Sample Gallery's art exhibit in Sample City is located at Sample Address, Sample Country.

Sample Gallery has been successfully operating for more than XX years, and the gallery in

Sample City for more than XX years. The parent company's success began once Mr. John Doe decided to follow his true passion for creating art after working for roughly XX years as a farmer. Mr. John Doe was exposed to an artistic environment at an early age by his father and brother, who both reached high achievements in the mediums of painting and sculpting. Mr. John Doe's deep roots in art led to the discovery of several unique artistic methods such as the use of water pressure to manipulate metal into various forms of art and furniture. As a result, Sample Gallery was able to attract strong market interest in its art, experience expedite growth, and establish a loyal client base in Sample Country and internationally.

Sample Gallery's commitment to create unique and highly customized art has set the parent company apart within its region and enabled it to establish an international market presence. By forming a subsidiary in the U.S., the parent company will further extend its



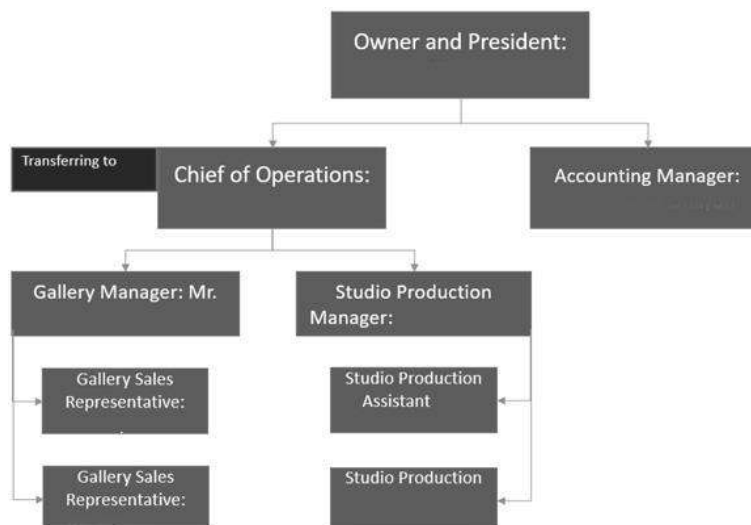
market reach and expand its distribution network to effectively serve its North American clients, primarily in the U.S.

Sample Gallery's as well as the U.S. subsidiary's business and art are marketed through a joint website, which is accessible at www.SampleGallery.com.

For the fiscal year that ended on sample date, Sample Gallery's generated a total net income of U.S. \$X,XXX,XXX including sales to overseas clients and a substantially high profit margin due to the parent company's nature of business, which involves high manual work and low direct costs for creating art. For the period between Sample Date and Sample Date, Sample Gallery's generated a total net income of \$XXX,XXX and a profit before taxes of \$XXX,XXX. Accordingly, it can be concluded that Sample Gallery conducts a stable and profitable business. As a result, the parent company will be able to provide effective financial as well as operational support to Sample Art Gallery LLC's development plans.

2.2 PARENT COMPANY'S TEAM

Organizational chart of Sample Gallery

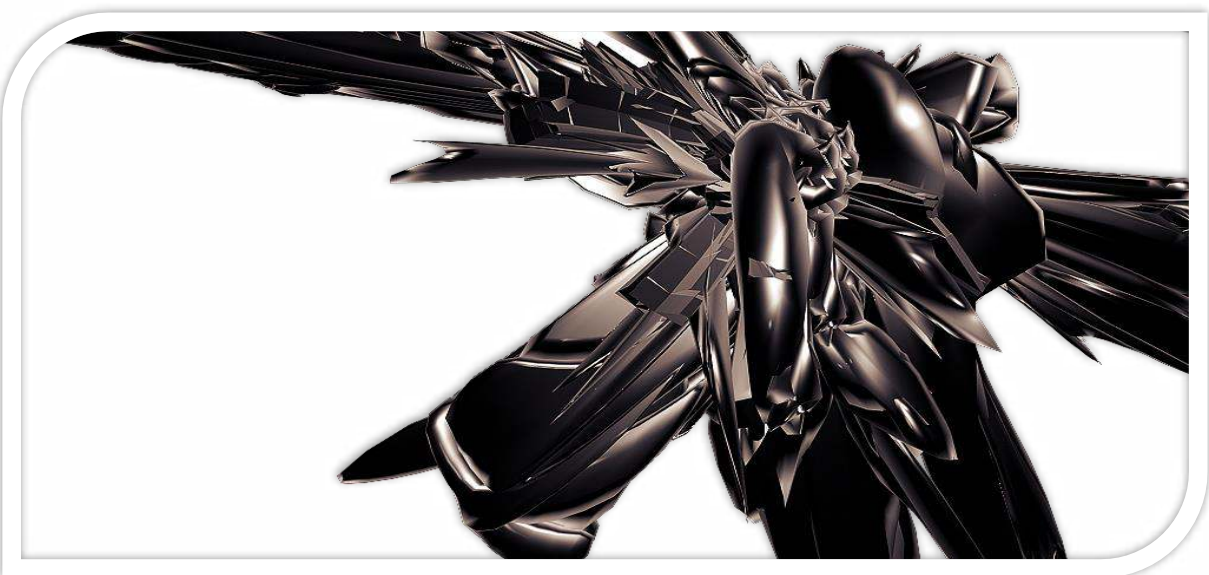


2.3 NEED FOR THE BENEFICIARY'S PRESENCE IN THE U.S. COMPANY

Mr. John Doe's substantial contributions to the foreign parent company's growth in the Sample Country market make his executive leadership and expertise indispensable for

Sample Art Gallery LLC to replicate the same operational and sales standards in the newly entered U.S. market. As the Chief of Operations of Sample Gallery and someone with a respected industry background, Mr. John Doe has developed the executive and managerial skills needed to face and successfully resolve a variety of business challenges. Mr. John Doe was a key contributor to Sample Gallery market expansion in the Sample Country market. He planned, coordinated, and managed the expansion of Sample Gallery from a single gallery to a multi-city Sample Country brand with international recognition. Mr. John Doe will now use his substantial professional skills to help extend Sample Art Gallery LLC's global market presence, especially in the Sample City market, as well as to continue the family business tradition started by his father.

Mr. John Doe will be involved in all aspects of the Company's business and will manage both import acquisition and sales distribution of the Company's art, the operational and sales development of Sample Art Gallery LLC's various revenue channels as well as marketing and public relations activities to ensure that the U.S. entity's brand image is developing according to the standards of the Sample Country parent company. As being at the operational helm of Sample Art Gallery LLC includes such a diverse range of executive and managerial responsibilities, Mr. John Doe's long-standing professional experience and knowledge in this business segment will be vitally important for the Company to reach its development goals.



3. U.S. COMPANY'S SUMMARY

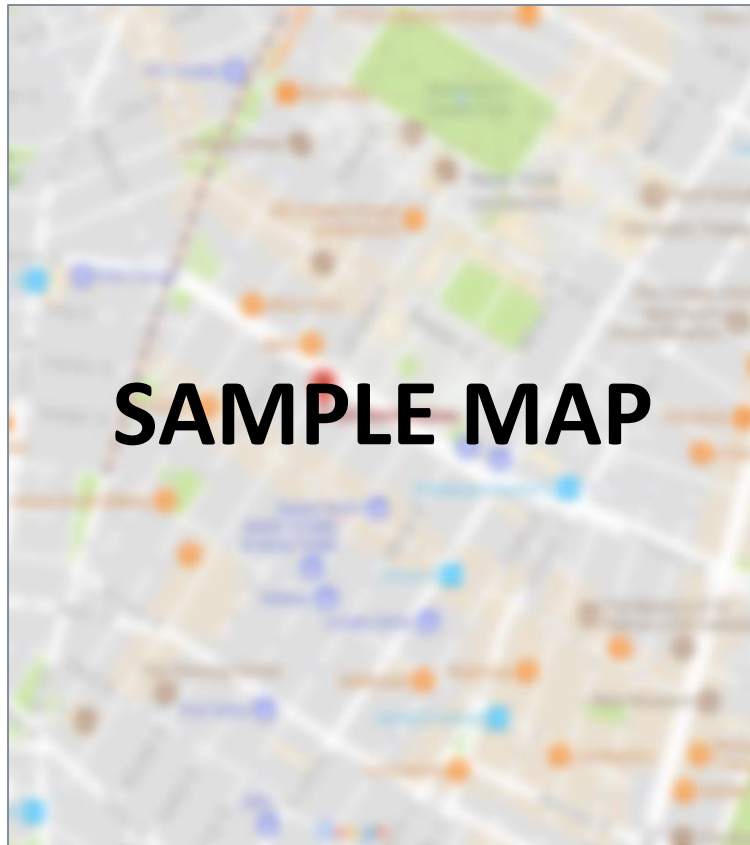
3.1 OWNERSHIP

Mr. John Doe, who is Owner and President of Sample Gallery, owns 100% of Sample Art Gallery LLC.

Sample Art Gallery LLC was formed on Sample Date in the State of Sample State.

3.2 LOCATION

Sample Art Gallery LLC's office and retail art gallery is located at Sample Address.



The Company's premises is X,XXX square feet and is used for operational, storage, and administrative purposes. Sample Art Gallery LLC's office and art gallery operate Monday through Friday from 00:00 a.m. to 00:00 p.m. The Company addresses inquiries via telephone, email, the company's website, and in person at its art gallery.

4. INVESTMENT

A total of \$XXX,XXX has been used to fund Sample Art Gallery LLC's set up and operational development.

All of the \$XXX,XXX was invested from the corporate funds of Sample Art Gallery LLC's parent company in Sample Country, Sample Gallery, without any loans from financial institutions and will provide all the financing required to support the Company's development in Year 1.

Out of the total, \$XXX,XXX represents the value of the art imported by Sample Art Gallery LLC from Sample Country to the U.S. The remaining funds are used to cover the Company's operation expenses, including gallery rent, exhibition events, independent contractors, cash flow, and other related expenses.

Corporate Funds Invested by Sample Gallery:	
From the Parent Company's Corporate Account	\$XXX,XXX
Total Investment	\$XXX,XXX

5. BUSINESS & PRODUCT DESCRIPTION

5.1 BUSINESS DESCRIPTION

Sample Art Gallery LLC imports and distributes state-of-the-art wall sculptures, designed metal furniture, vases, abstract paintings, and standing sculptures and trays created and produced by Mr. John Doe, who is an internationally recognized creator and distributor of unique paintings and sculptures. The Company adopts the business model of its Sample Country parent company, Sample Gallery, which also provides ongoing financial, consulting, and product quality control support to its U.S. subsidiary.

The Company's primary business objective is to extend its parent company's sales reach and establish convenient distribution procedures in overseas markets, particularly in Sample City, which is one of the world's strongest consumer markets for paintings and sculptures and where Sample Art Gallery LLC, through its parent company, has an existing client base. The Company will also establish convenient communication and other client service support for prospective buyers of Sample Gallery art in the U.S. The Company obtains products

through efficient and direct shipping practices, which are strengthened by Sample Gallery extensive international exports experience.

Mr. John Doe, who has been employed by Sample Gallery as Chief of Operations in Sample Country, was one of the major contributors to the parent company's strong business growth. Mr. John Doe will now focus on applying his management experience and professional expertise to lead Sample Art Gallery LLC's business growth in the newly entered U.S. market.

The art that Sample Art Gallery LLC procures from its Sample Country parent company are unique in a variety of ways. One of the most intriguing techniques that the artist, Mr. John Doe, incorporates into his work is a water-pressure-inflation technique, which he uses to shape metals into one-of-a-kind pieces of art, including wall sculptures, chairs, coffee tables, and other pieces of furniture. Mr. John Doe discovered this technique after designing a machine to sort melons on his farm more than 15 years ago. He noticed that a metal tank on a machine containing a large volume of water did not withstand pressure and swelled into the shape of a large metal cushion, which is how a design flaw in a farmer's machine became an artist's inventive technique.

In addition to creating custom furniture and wall sculptures using water-pressure inflation, Mr. John Doe creates expressive paintings that transmit spontaneity, warmth, and passion. By using bottles that have a tiny cut at the end, Mr. John Doe distributes paint in uniform patterns across large canvases to create signature pieces that portray figures, flowers, nature, and more. These abstract pieces showcase his fast-paced action-painting method. Mr. John Doe creates his works in the serene, powerful, and enchanted desert near the Sample Sea in Sample Country. He draws inspiration from a variety of origins and combines ethnic design approaches with contemporary and Western ones, which carry over into the Company's gallery in Sample City. Mr. John Doe's primary design goal for the overseas market is to maximize the contrast between his quiet studio in the desert near the Sample Sea and the noisy and colorful city of Sample City.

Sample Art Gallery LLC will focus on exploring and extending its market reach in the U.S., especially in Sample City, through client satisfaction (timely and effective communication and delivery procedures) as well as the establishment of direct distribution channels, and sales and marketing processes. The parent company in Sample Country will provide the U.S. subsidiary product quality control, convenient international shipping procedures, financial and consulting support as well as advice on how to adapt to the various procedural and market standards in the U.S.

Sample Art Gallery LLC will diversify its retail sales channels and will primarily target visitors and tourists of Sample City's Sample neighborhood, interior designers and architects, and art enthusiasts in the U.S. interested in purchasing unique high-quality art for interior/home decoration and design at low-end market prices.

The Company will initially focus on attracting customers located within the Company's regional reach in the state of Sample City. Once Sample Art Gallery LLC establishes successful operations and stable revenue streams, which is expected to occur by Year 2, the Company will consider opening additional galleries in Sample State 1 and Sample State 2. By Year 3, Sample Art Gallery also plans to consider expansion to international markets such as Europe and China.

Sample Art Gallery LLC's diversified assortment of unique art will be marketed through the Company's website, newsletter, social media, digital marketing channels, hosting events at the Company's gallery, direct email, commercial advertising in a variety of journals, magazines, TV shows, videos, and other media, and participation in various art-related trade shows, conferences, and networking events. Sample Art Gallery LLC also has advantageous access to its parent company's existing customers in the U.S., which represents an additional benefit for the Company's development.

Sample Art Gallery LLC uses the services of various Independent Contractors including for art photography, public relations, bookkeeping, cleaning, and gallery security.

Sample Art Gallery LLC's list of suppliers includes the following domestic and international enterprises: Supplier 1 (painting powder), Supplier 2 (laser cut), Supplier 3 (wood packaging), Supplier 4 (packaging materials), Supplier 5 (art supplies), Supplier 6 (interior signage), Supplier 7 (exterior signage and graphics), Supplier 8 (office supplies), Supplier 9, Supplier 10, and Supplier 11 (international shipping).

5.2 PRODUCTS

5.2.1 WALL SCULPTURES

Sample Art Gallery LLC imports and distributes unique and high-quality wall sculptures from Sample Country, conceptualized and produced by Mr. John Doe under the "Sample Gallery" brand. Mr. John Doe's wall sculptures were originally inspired by an early occupation he once had, letterpress printing. With this inspiration, Mr. John Doe's wall sculptures are created with clean and elegant lines, almost as if they were sketches, transformed into a three-dimensional language of bold shapes that appear to be slightly sticking out of a wall. The wall sculptures are made of metal. They are characterized by airy lines, as well as gentle and accurate colorfulness, while their minimalist nature evokes an emotional and alluring reaction. These wall sculptures are mostly suitable for interior purposes. The Company's prices per wall sculpture range from \$XX to \$X,XXX, depending on the type, size, material, and other important factors characterizing the wall sculpture. Sample Art Gallery LLC's estimated average price per wall sculpture is \$X,XXX.

5.2.2 DESIGNED METAL FURNITURE

Sample Art Gallery LLC imports and distributes uniquely designed metal furniture from Sample Country, conceptualized and produced by Mr. John Doe under the "Sample Gallery" brand. Mr. John Doe's imaginative and colorful art qualities are reflected in the furniture he designs, all made of metal. His most intriguing and unique concept evolves around a method called water-pressure-inflation, where Mr. John Doe uses water pressure to manipulate pieces of metal that he transforms into beautiful pieces of art. With the use of this technique and expressive detail, he creates chairs, coffee tables, and other pieces of furniture that truly

make a “statement piece” in every room. The Company’s prices per piece of designed metal furniture range from \$X,XXX to \$XX,XXX, depending on the type, size, artistic complexity, and other important factors characterizing the metal furniture. Sample Art Gallery LLC’s estimated average price per piece of designed metal furniture is \$X,XXX.

5.2.3 VASES

Sample Art Gallery LLC will import and distribute uniquely designed vases from Sample Country, conceptualized and produced by Mr. John Doe under the “Sample Gallery” brand. These vases are large and tall and represent trademark creations from the beginning of Mr. John Doe’s artistic career. Mr. John Doe’s inspiration for the vases comes from the wavy movement of desert sand dunes as well as the classical shape of female figures. Each vase is created with either a metallic finish or a special ceramic coating. They are carefully crafted to have a clean, colorful, and elegant appearance. Mr. John Doe also uses his action-painting method to design some of the vases, to create a colorful complexion. The Company’s prices per vase range from \$XXX to \$X,XXX, depending on the type, size, artistic complexity, and other important factors characterizing the vase. Sample Art Gallery LLC’s estimated average price per vase is \$X,XXX.



5.2.4 ABSTRACT PAINTINGS

Sample Art Gallery LLC will import and distribute abstract paintings from Sample Country, conceptualized and produced by Mr. John Doe. These paintings are characterized by an original, expressive style. These abstract paintings showcase a unique, fast-paced “action-painting” method where Mr. John Doe’s swift hand enables an exuberant and captivating self-expression. The Company’s prices per abstract painting range from \$X,XXX to \$X,XXX, depending on the type, size, and other important factors characterizing the painting. Sample Art Gallery LLC’s estimated average price per abstract painting is \$X,XXX.

5.2.5 STANDING SCULPTURES AND TRAYS

Sample Art Gallery LLC will import and distribute standing sculptures and trays from Sample Country, conceptualized and produced by Mr. John Doe. The creation of these standing sculptures and trays was driven by Mr. John Doe’s vision to integrate various shapes and designs into customized art enriched by various motifs. The Company’s prices per standing sculpture and tray range from \$XXX to \$XX,XXX. Sample Art Gallery LLC’s estimated average price per standing sculpture and tray is \$X,XXX.

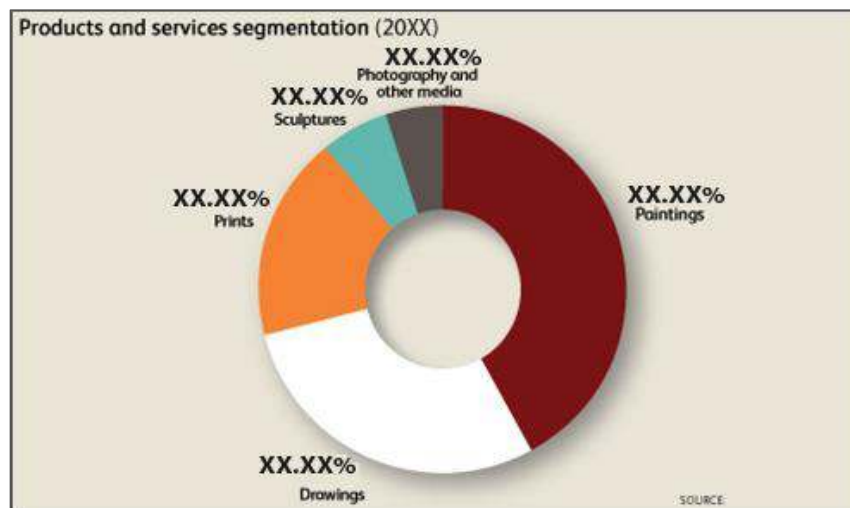


6. INDUSTRY AND MARKET ANALYSIS

6.1 INDUSTRY ANALYSIS

6.1.1 ART DEALERS IN THE U.S. INDUSTRY

According to Source,¹ one of the world's leading publishers of business intelligence specializing in industry and procurement research, this industry includes art galleries and art auction houses that primarily retail original and limited-edition art. The companies purchase art from an artist or individual owner and then sell the art to consumers, with little or no further development of the product. Additionally, auction houses that bring buyers and sellers together and collect a commission are included in the industry.



The Art Dealers Industry is composed of art galleries and auction houses that retail limited-edition works of art. The industry is highly fragmented, with most operators having only one to four employees. However, on the opposite end, though smaller in number, the industry also includes multibillion-dollar institutions, such as Institution 1 and Institution 2. In recent years, the industry has benefitted from the demographic of wealthy consumers growing.

¹ Source

Stable economic and consumer spending growth has spurred art purchases, helping the industry's revenue grow.

The Art Dealers Industry has grown strongly over the five years to 20XX, with industry revenue expected to rise at an annualized rate of X.X% to \$X.X billion. Original art is an expensive luxury good that is used for collection, aesthetic, and investment purposes. The product's discretionary nature makes the industry highly sensitive to changes in disposable income, with purchases rising at pace with personal wealth. This factor largely determines industry performance. The higher disposable income levels get, the greater the industry's performance. The five-year period was marked by steady growth, making these results even more impressive given the negative effect of an appreciating U.S. dollar. In 20XX, industry revenue is expected to grow X.X%.

International jet-set increases luxury spend

Consumer sentiment, the trade-weighted index, and expenditure by households with incomes greater than \$XXX,XXX are all factors that drive industry performance. Consumer sentiment reflects the level of confidence individuals possess toward the economy. The greater their confidence, the more likely they are to purchase discretionary goods. Therefore, wealthy consumers are the industry's key target market. As household expenditure of wealthy consumers rises, they will be more inclined to purchase higher-priced art. Over the past five years, the amount of individuals earning more than \$XXX,XXX has increased an annualized X.X%. Much talk of the booming art market in recent years has focused on the bloating number of ultra-high net worth (UHNW) individuals. This demographic is the target market for sales of commercial art, and their increased spending power has been a significant factor driving art market growth. According to the Source 1 and Source 2 Report 20XX, the global ultra-high net worth (UHNW) population reached a record level of XXX,XXX in 20XX, representing an increase of X.X%, or X,XXX new UHNW individuals. This demographic operates internationally and the market is thus sensitive to changes in the

trade-weighted index, which evaluates the strength of the U.S. dollar compared with other currencies. A weaker dollar results in more art being purchased from U.S. establishments by foreign collectors and vice versa.

Growing opportunities

In recent years, large art auction houses like Institution 1 and Institution 2 have reduced the number of auctions held and pieces auctioned. Auction houses also decreased their auction guarantees, which assure sellers of a minimum price in connection with the sale of property at an auction. If the property sells for less than the minimum guarantee, the company funds the difference. A method used to do this involves securing third-party guarantors, which distances auction houses from the transactions. Third-party guarantors accept the risk of the sale prior to the auction itself instead of the auction houses, which reduces risk for industry operators. Third-party guarantee agreements have become more popular over the past five years, a trend that is expected to continue.

Smaller art galleries also changed their business approach. Many have focused on displaying lesser-known, regional artists, and aim to generate a niche expertise. Companies also reduced their inventory and advertising flyers and catalogs, and opted toward online marketing. Additionally, art dealers and art auction houses started creating websites to reach more consumers.

Overall, the Art Dealers Industry has grown slightly in size over the past five years. Barriers to entry for this industry are relatively low, as many industry operators are non-employers and can enter with ease as new opportunities arise. Overall, the number of enterprises is expected to increase an annualized X.X% to XX,XXX over the five years to 20XX. Similarly, the number of industry employees rose in line with enterprise numbers, as industry operators have hired more employees to meet increased demand. During the five-year period, employment is expected to increase an annualized X.X% to XX,XXX workers.

International presence and profit

Over the five years to 20XX, operators saw consistent demand from foreign countries. As wealth has grown in countries like the United Arab Emirates, China, Hong Kong, and Russia, domestic galleries and auction houses have benefited from the increase in foreign buyers. However, this heightened global presence is a double-edged sword. As the number of foreign collectors becoming tantalized by the art market rises, so will competition from abroad. Art is typically a substantial purchase. Therefore, collectors and buyers will look to reduce the price paid for such goods by purchasing where it is less costly and more convenient. For instance, to capitalize on the trend of increased globalization, auction houses like Institution 1 and Institution 2 have expanded their presence in these regions substantially over the past five years, a trend that is only expected to intensify moving forward.

Profit as a percentage of revenue has fluctuated mildly over the past five years. Since the purchase price of foreign art decreased marginally, galleries and auction houses that sell imported art have experienced slightly higher profit. As major operators experience the benefits of increased demand and the stronger dollar, overall profit is expected to account for X.X% of revenue in 20XX.

Revenue Outlook		
Year	Revenue \$ million	Growth %
20XX	XXX,XXX.X	XX.X
20XX	XXX,XXX.X	XX.X
20XX	XXX,XXX.X	XX.X
20XX	XXX,XXX.X	XX.X
20XX	XXX,XXX.X	XX.X
20XX	XXX,XXX.X	XX.X

Over the five years to 20XX, industry revenue is forecast to rise an annualized X.X% to \$X.X billion. Increased expenditure from wealthy households and increasing disposable income will drive revenue growth. Other important factors include competition from foreign markets in the UK and China as well as further developments in online auctions and advertising.

Over the five years to 20XX, demand for art is anticipated to increase. Sample Source forecasts that the number of households earning more \$XXX,XXX will rise at an annualized rate of X.X% during the period, thereby raising expenditure on art by these key households. In addition, consumer spending is expected to increase an annualized X.X% over the five years to 20XX. These positive economic factors are expected to encourage discretionary spending on products like art. Households earning more than \$XXX,XXX are expected to purchase more traditional art, including modern and post-war art, as this genre and the artists associated with it are more appealing to baby boomers. However, contemporary art has risen greatly in prominence over the past few years, as many of the top pieces sold have belonged to this category, which indicates underlying market penetration.

Revenue and profit

Source forecasts that revenue will rise marginally as incomes increase in the upper-income quintile and strengthening economic indicators propel demand. Furthermore, large auction houses, such as Institution 1, increased their commission levels in recent years, helping boost industry revenue and profit. Profit will rise slowly over the five years to 20XX, due to general economic improvements and slightly lower purchasing costs. In addition, the wider use of the internet and social networking will cut expenses on advertising and artist research, while aiding networking.

The internet's impact

Over the next five years, companies are expected to place more of an emphasis on online sales. Institution 2 and Institution 1 are making many of their auctions available online. Meanwhile, new online only market entrants have gained a foothold, such as Artnet, Arty, Paddle8, and Auctionata. Following their footsteps, many art dealers will explore alternative markets for buying and selling art. The internet enables the art dealer to reach a broader audience more easily, while allowing the audience to shop for art from the comfort of their homes. Independent artists will also use the internet as a means of exposure, marketing, and networking. This trend will foster art dealers' discovery of new talent, while allowing them to sell art from a wider sample.

Art Dealers in the U.S. Industry Key Facts	
Annual Revenue 20XX	\$XX.X billion
Annual Revenue Growth Rate 20XX – 20XX	X.X%
Expected Annual Revenue Growth Rate 20XX – 20XX	X.X%
Annual Profit 20XX	\$XXX million
Profit Margin 20XX	X.X%
Active Businesses 20XX	XX,XXX

6.2 MARKET ANALYSIS

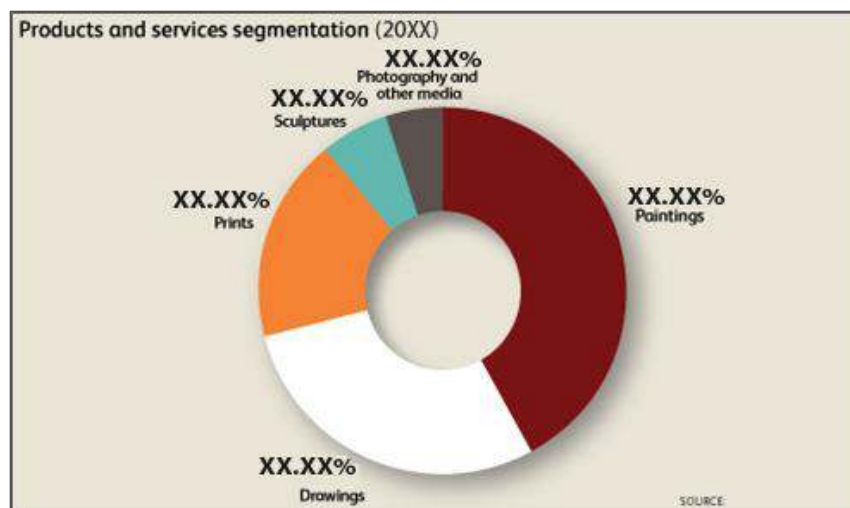
6.2.1 PRODUCTS AND SERVICES SEGMENTATION

Art dealers buy and sell original and limited-edition art in addition to displaying works in galleries for sale or holding pieces on consignment. Auction houses act as agents for the seller or buyer for a commission, but also tend to have a principal arm, in which they opportunistically purchase pieces for resale at a profit. Art is sold through four major channels: private sale with no intermediary, sale from seller to buyer through an art dealer, auction with the auction house acting as the dealer, or through a shop display in which the gallery owner is the dealer.

The first channel does not require the services of an art dealer and is therefore not included in this industry. Of the remaining three methods, private sale in galleries and other premises operated by art dealers accounts for XX.X% of industry revenue. Art dealers often specialize

in art categorized by artist, period, or nationality, which allows the development of long-term relationships between artists and dealers and dealers and collectors. This segment includes art sold in large metropolitan galleries with significant pieces of work to small original art and craft galleries in rural areas.

About XX.X% of total industry revenue is derived from art sold at auction. Auctions generally generate higher sales than private sales, since numerous buyers bid against one another and often artificially inflate the price of an item. Moreover, by bringing together large lots of art, auction houses can attract a significant number of buyers and provide extensive presale marketing of goods for auction (by producing catalogs, for instance). The two major international players in this industry are Institution 2 and Institution 1, which have operations throughout the world. The two main international auction seasons are in the spring and fall. Overall, auction houses and art dealers sell similar types of products, including paintings, drawings, sculptures, prints, photographs, and other media.



Paintings

This category is the primary product sold by this industry, and is expected to account for XX.X% of industry revenue. There are various categories of paintings, including contemporary art, postwar art, impressionist art, Russian art, Asian art, modern art, and old master art (European paintings created prior to 1800). The value of these paintings varies based on the date of origin, the fame of the artist, the quality, and the rarity of the piece. In

recent years, Contemporary Art has experienced a profound spike in demand, comprising some of the top pieces of recent years as well as the art period that was most profitable. However, the top art period remains modern art, which accounts for about half of this segment's sales.

Drawings

Art in this category has experienced a dramatic leap in recent years. This is largely due to the growing base of art collectors located in China. The art of drawing tends to appeal to the sensibilities of Eastern collectors, as it is a tradition that is greatly appreciated in this region and has considerable history when compared with painting. As a result, this product segment is the second-largest in the industry, expected to account for XX.X% of industry revenue.

Prints

Prints are usually printed duplicates of original paintings. These allow for a buyer to have a representation of a famous piece of art without paying the price for the original art. However, the criterion of rarity does at times play a role in a print's worth. For instance, early editions of screen prints by well-known artists have fetched greater and greater sums of money in recent years. Prints' share of revenue has grown over the past five years, reaching XX.X%, as the value of these items has increased significantly.

Sculptures

Sculptures are three-dimensional expressions of art. They are generally made from clay, rock, or marble. Sculptures, particularly large statues, require more physical labor and are often more expensive items. In recent years, many notable artists have produced sculptures that are among the most valuable pieces of art in a given year. Due to their growing popularity, this segment has risen as a share of revenue over the past five years, accounting for an expected X.X% of industry revenue.

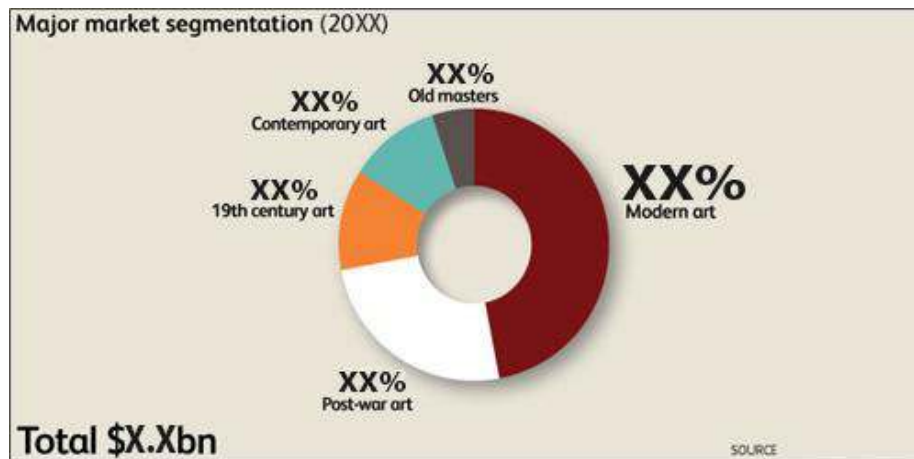
Photographs and other media

There are various types of photography sold: documentary, black and white, landscape, architectural, and human. There are often specialty galleries dedicated to just selling works of photography. For the most part, photographs are valued less than paintings and sculptures, as they are more easily replicated, especially digital photography.

Other media include jewelry, furniture, and clothes. Artists often create jewelry or furniture as an expression of art. Some decorate or create clothing pieces for display, not to wear. In total, photographs and other media comprise about X.X% of industry revenue.

6.2.2 MAJOR MARKETS

Art is generally purchased by art collectors, who account for XX.X% of sales. Art collectors tend to have a complex appreciation of the quality and style of different pieces of art. They often purchase art to be part of a larger collection of work based on artist, period, or nationality. Collectors may also purchase art as an investment, seeking to resell a piece for profit when it becomes popular (either through changing tastes, a growing artist profile, or even following the artist's death). In terms of demographic, a collector can vary from a young enthusiast venturing a small amount for a painting by an unknown artist to a wealthy connoisseur. Art collectors tend to be older than 45, well-educated, and in the highest income quintile. Similarly, companies represent a significant market for this industry and account for about XX.X% of revenue. Companies invest in art for boardrooms, offices, and other rooms for entertaining clients. Art is used by companies to indicate a particular aesthetic or cultural outlook to clients and staff. Modern art may suggest a cutting-edge company, while older art may signify tradition or a company's dependability. Alternatively, art may be purchased by companies for investment purposes or tax reasons. According to an 20XX art market report published by Sample Brand, the art market is segmented by artistic period.



Modern Art

This segment generally refers to work made by artists born between 1860 and 1920, and is the largest market segment. This segment is most easily identified with cubists such as Picasso and Braque, European avant-gardes such as Malevich and the Russian Formalists and Constructivists, Dadaists such as Max Ernst, Surrealists such as Dali, the geometric works of the Bauhaus and de Stijl such as Mondrian, and work up to the World War II. Works in this segment has sold for as high as \$XXX.X million to \$XXX.X million in 20XX, in the cases of Picasso, Giacometti, and Modigliani. This period is associated with the period of Western modernization, particularly in Europe, in which industrial and technological developments gave rise to a philosophy of breaking with tradition and embracing the possibility of new forms and social possibilities.

Post-war Art

Post-war art refers to work produced after the World War II through the conceptualism of the 1970s, and generally corresponds to works by artists born between 1920 and 1945. Post-war is considered to still be part of the modern art period. However, in this era the focus of the Western art world shifted from Europe to the U.S., with Sample City emerging as a center of artistic activity, spurred by an influx of European artists. Prominent movements include the Abstract Expressionism of Pollock and Rothko, the Pop-Art of Warhol and Lichtenstein, the Minimalism of Judd and McCracken, Conceptual artists such as Kosuth, and European post-war painters such as Gerhard Richter. According to Artprice, this segment has increased

in value by XX.X% over the past decade. By turnover, nearly XX.X% of this segment's works are canvas paintings.

19th Century Art and the Old Masters

This segment includes 19th century works by artists born between 1760 and 1860, while old masters refers to works by artists born before 1760. Art from these periods are generally purchased by dedicated period collectors who intend to hold on-to the work, rather than treat it as a purely financial speculation. These works are thus tightly-held, and people are very keen to notice when a key work goes to auction. Key artists include early modern painters such as Vincent van Gogh, Claude Monet, Paul Gauguin, Edouard Manet, Edgar Degas, Paul Cezanne, Gustave Courbet, John Constable, and Georges Seurat. Artprice reports growing interest in this segment from Asian buyers.

Similar in terms of market characteristics, the old masters segment includes artistic styles that occurred prior to 1800 such as neoclassicist, rococo, baroque and Dutch golden age works. Prominent artists include Goya, Delacroix, Durer, and David. This segment is contracting in the West due to a scarcity of high-quality works in circulation because museums and collectors who own historical masterpieces rarely want to let them go. Moreover, this segment is less subject to fashion and speculative buying than later artistic periods.

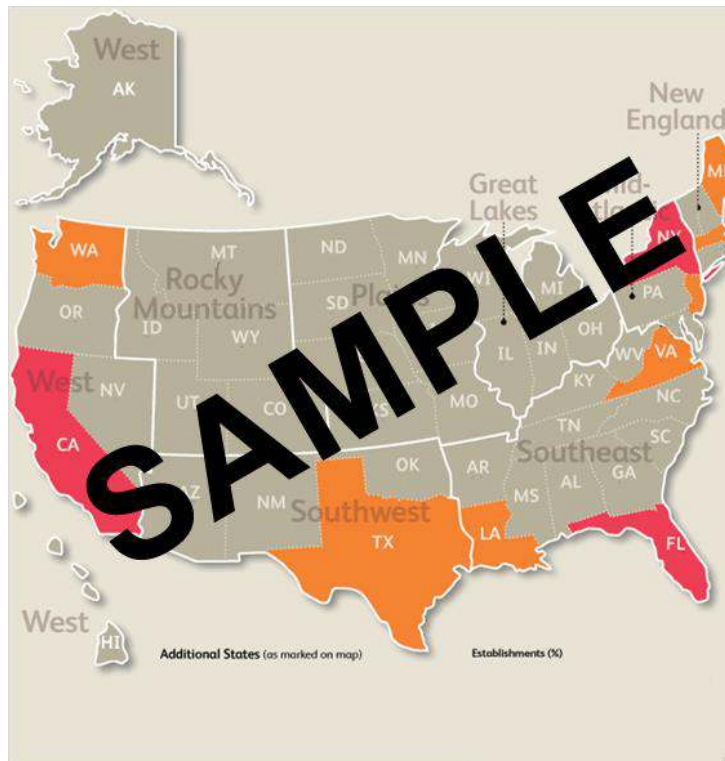
Contemporary Art

Contemporary art refers to work by artists born after 1945, and stylistically follow in the wake of 1970s conceptualism. According to Artprice, transaction volume for this segment is up X,XXX.X% in the past XX years with more than XXX,XXX contemporary works sold in 20XX, four times more than in 20XX. With many currently practicing artists still working and yet to enter into the cannon, this segment is particularly known for speculation and being subject to the whims of fashion. This has led to a small handful of prominent artists, with almost half of the segment's 20XX turnover generated by just XX artists with exceptionally strong market

power such as Jean-Michel Basquiat, Christopher Wool, Jeff Koons, and Damien Hirst, many of whom are renowned for generating spectacle rather than critical acclaim.

6.2.3 BUSINESS LOCATIONS

This industry's establishments are spread throughout the U.S. in line with the distribution of the population, with particular aggregation near wealthier regions. Art dealers are also often located in large, cosmopolitan, picturesque, and tourist-friendly cities, which often have a high proportion of educated wealthy consumers. Dealers locate in accessible cities to ensure exposure to a large domestic market and convenience for international travelers. Business location information is only available for operators with one or more employees.



The majority of players in the industry have businesses in the Southeast, Mid-Atlantic, and the West, representing XX.X%, XX.X%, and XX.X% of establishments, respectively. These regions have the highest share of populations in the U.S. In aggregate, they represent XX.X% of the population. In addition, the Southeast, West, and the Sample regions employ the highest number of workers and provide the highest wages. Sample City houses more businesses than any other state, at XX.X% of industry establishments. Sample City is a world

center for art, and houses the Institution 1 and Institution 2 auction houses. Sample State 1 represents the state with the second-largest number of establishments in this industry, with a share of XX.X%. While this is largely the result of being home to the greatest percentage of the U.S. population, at XX.X%, recent trends indicate that Los Angeles is becoming a more prominent location for art dealers.

The Southwest and the Great Lakes regions have the next-highest share of establishments, with XX.X% and XX.X%, respectively. These regions have the fourth- and fifth-highest share of the population, with the Southwest at XX.X% and the Great Lakes at XX.X%. Sample State 2 houses the third-highest share of business, with X.X%, as it is a popular resort location for wealthier tourists.

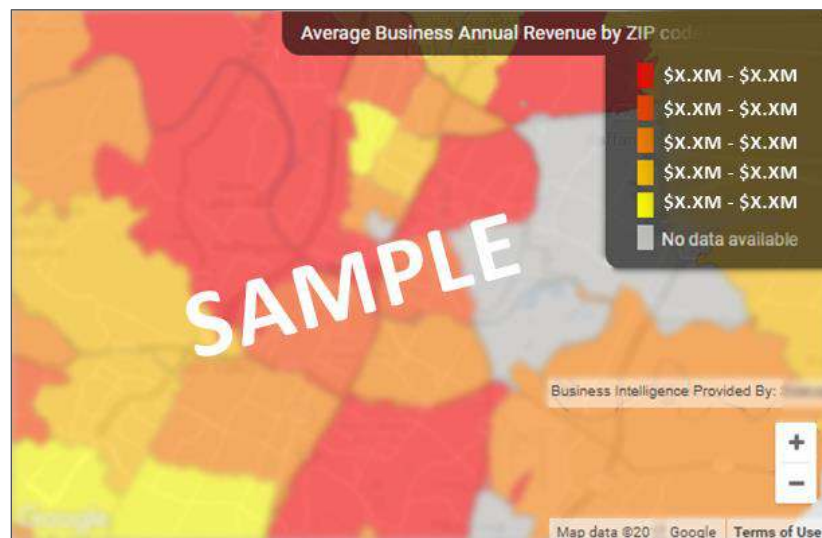
6.2.4 LOCATION-BASED ANALYSIS

According to Source², businesses in the Art Galleries and Dealers Industry in the Sample Borough in Sample City have higher revenues on average as compared to businesses in the same industry located elsewhere in the state of Sample City and in the nation. Furthermore, it can be noted that the Sample Borough's current average annual revenue per business in the industry is approximately \$X,XXX,XXX, which is above the state of Sample City's average of \$X,XXX,XXX and substantially above the nation's average of \$XXX,XXX.



² Source

Average annual revenues for art galleries and dealers in the Sample Borough range from \$XXX,XXX to \$XX,XXX,XXX, depending on the location. As portrayed in the following graph, Sample Art Gallery LLC is located in a Sample Borough region, known as the Sample neighborhood, where annual per business revenues are high and range from \$X,XXX,XXX to \$XX,XXX,XXX. The Company's location indicates that Sample Art Gallery LLC will have an excellent opportunity to further expand its sales and continue to develop within the regional market.



As mentioned above, the average revenue per business revenue in the Sample Borough ranges between \$XXX,XXX and \$XX,XXX,XXX. As presented in the Profit and Loss section, the Company's sales are expected to increase from \$XXX,XXX in Year 1 to \$X,XXX,XXX in Year 5. Given the fact that the Company's sales projection falls within the range of the industry's averages, it can be considered realistic.



As portrayed in the following graph, the competition in the Art Galleries and Dealers Industry in the Sample Borough is strong. Even though the Company will encounter competition, there is excellent opportunity for growth because the demand for art galleries and dealers is substantial.

A prime location, strong industry demands, high-quality and customized art, and effective marketing and sales campaigns will enable Sample Art Gallery LLC to expand its market share and achieve a high profit margin despite competition.

6.2.5 COMPANY'S TARGETS

Visitors and tourists of Sample City's Sample neighborhood, interior designers and architects, and art enthusiasts - Sample Art Gallery LLC will mainly target visitors and tourists of Sample City's Sample neighborhood, interior designers and architects, and art enthusiasts by offering a variety of innovative, unique, and high-quality art created by Mr. John Doe at

competitive market prices. The interest for contemporary art pieces is currently on the rise within the Company's targeted market segments, as presented in the industry analysis in section 6.1, indicating an underlying market penetration. To effectively enhance its targeting and sales progression, Sample Art Gallery LLC will employ various industry-effective marketing and sales techniques. These techniques will increase the Company's brand visibility, market reach, and business recognition within its targeted markets and consequently increase sales and strengthen the Company's profit growth. Sample Art Gallery LLC's marketing and sales techniques will include the Company's website, newsletter, social media, digital marketing, hosting events at the Company's gallery, direct email, commercial advertising in a variety of journals, magazines, TV shows, videos, and other types of media, and participation in various art-related trade shows, conferences, and networking events. The Company's marketing campaigns and other targeting efforts will be initially directed at prospective customers located within the state of Sample City. By Year 2, which is when Sample Art Gallery LLC is expected to reach high operational and revenue stability, the Company will consider opening additional galleries in Sample State 1 and Sample State 2. By Year 3, the Company will also consider expanding to international markets such as Europe and China.

7. COMPETITION ANALYSIS TABLE

Competition Analysis	Sample Art Gallery LLC	Competitor 1	Competitor 2	Competitor 3
Nature	Art Gallery	Art Gallery	Art Gallery	Art Gallery
Products Offered	Wall Sculptures, Designed Metal Furniture, Vases, Abstract Paintings, and Standing Sculptures and Trays	Sculptures, Metal Furniture, Vases, Abstract Paintings, Drawings, Prints, Photographs, and Other	Standing Sculptures, Furniture, Paintings, Drawings, Photographs, Vases, Trays, and Other	Large-scale Single Edition Photographs
Target Audience	Visitors and Tourists of Sample City's Sample neighborhood, Interior Designers and Architects, and Art Enthusiasts	Visitors and Tourists of Sample City's Sample neighborhood, Art Collectors, and Interior Designers and Architects	Visitors and Tourists of Sample City's Sample neighborhood, Interior Designers and Architects, and Art Enthusiasts	Visitors and Tourists of Sample City's Sample neighborhood, Photography Collectors, and Interior Designers
Level of Competitiveness				
Price Attractiveness	●●●	●●	●●	●●
Location Attractiveness	●●●	●●●	●●●	●●●
Competitive Advantages				
Low-Cost Production and Direct Shipping from Sample Country	✓			
Parent Company's Support	✓			
Unique Approach and Customization	✓	✓		
Attentive Client Care	✓	✓		✓

7.1 COMPETITIVE ADVANTAGES

7.1.1 LOW-COST PRODUCTION AND DIRECT SHIPPING FROM SAMPLE COUNTRY

The production process of Sample Art Gallery LLC's art shipped from Sample Country include extensive manual work by its creator, Mr. John Doe, and controlled production costs, enabling the parent company and its U.S. subsidiary to achieve high profit margins. However, the manual work on the art is performed with the help of the latest laser cut technology and not by hand, which increases production efficiency and keeps production costs low, at an

average of XX% of the art' selling prices. In addition, the Company will import art produced by Mr. John Doe through direct and low-cost shipping routes that will be established on the same basis as the parent company's other international distribution channels. Additionally, Sample Art Gallery LLC will obtain Sample Gallery-branded art at privileged market prices, due to the parent company's efficient and low-cost production processes. These strategies will further enable the Company to attract various U.S. consumer segments seeking unique and high-quality art pieces at low market prices.

7.1.2 PARENT COMPANY'S SUPPORT

Having a strong parent company that is able to invest funds and transfer knowledge and business experience to the U.S. entity is a significant competitive advantage. Sample Art Gallery LLC will receive strong financial and product quality control support from its Sample Country parent company, especially during the Company's early market development phase. This structural and financial support will strengthen Sample Art Gallery LLC's probabilities of success in the newly entered U.S. market. Furthermore, Sample Gallery, led by its Owner and President, Mr. John Doe, will also provide advisory support in other operational segments of the Company's business in the U.S.

7.1.3 UNIQUE APPROACH AND CUSTOMIZATION

As another valuable competitive advantage, Sample Art Gallery LLC exhibits the exclusive artistic approach of Mr. John Doe, which includes original metal sculpting techniques. These techniques make the Company's furniture comfortable and durable so it can be even used outdoors, which makes Mr. John Doe's art attractive to a very large clientele living in warm regions. In addition, Mr. John Doe produces custom art pieces tailored to customer needs and preferences. As a result, his art has been purchased from customers living in Australia, Asia, Europe, and North America. By displaying Mr. John Doe's art in a high-end shopping destination for design and art enthusiasts such as the Sample Borough's Sample neighborhood, Sample Art Gallery LLC is expected to encounter increased market interest in its art in each of the next five years of the Company's operational development.

7.1.4 ATTENTIVE CLIENT CARE

Sample Art Gallery LLC provides attentive customer service, which includes telephone, email, website, and in-gallery personal assistance. The Company's customer-designated personnel, led by its Gallery and Sales Manager, Mr. John Doe 2, emphasizes direct service and attentive dialogue with gallery visitors. Sample Art Gallery LLC's personnel also provides consultations, recommendations, and other relevant advice concerning its art, services, and other customer art-related needs and preferences. In addition, Mr. John Doe provides clients with high-quality 3D renderings allowing them to see how an artwork would look in their homes. Through direct and attentive customer care, Sample Art Gallery LLC's representatives are earning customers' trust and establishing a significant market advantage through mutual business loyalty. As a result, attentive customer care resonates with the Company's customers and gallery visitors and consequently creates a returning customer base and a strong potential for further customer referrals. This business practice also substantially benefits Sample Art Gallery LLC's online customer reviews, which are an important aspect of the potential growth and prosperity of the Company's brand image and business recognition within the U.S.

8. MARKETING AND COMPETITIVE FEATURES

8.1 WEBSITE AND DIGITAL MARKETING

Sample Art Gallery LLC maintains a fully designed website at www.SampleWebsite.com. The website is used as an online joint catalog of the Company's and Sample Gallery's paintings and sculptures. On the website, visitors are able to find information about both the U.S. and Sample Country parent company, its mission, a detailed description and visual presentation of Mr. John Doe's art, links to social media pages, and location maps, addresses, and contact information of both the Sample Country and the U.S. entities.

Sample Art Gallery LLC devotes a portion of its budget to digital marketing in order to drive traffic to the Company's website. Digital marketing primarily focuses on Google AdWords keyword advertising campaigns and the display network. The Company also conducts advertising campaigns on social media, such as Facebook, Pinterest, and Instagram, to drive visitors and potential customers to its website. In addition to directly bringing visitors to the website, the digital marketing campaigns also build brand awareness by displaying the "Sample Gallery" logo and ads on the Google display network and, therefore, on numerous websites where visitors may be interested in the Company's products.

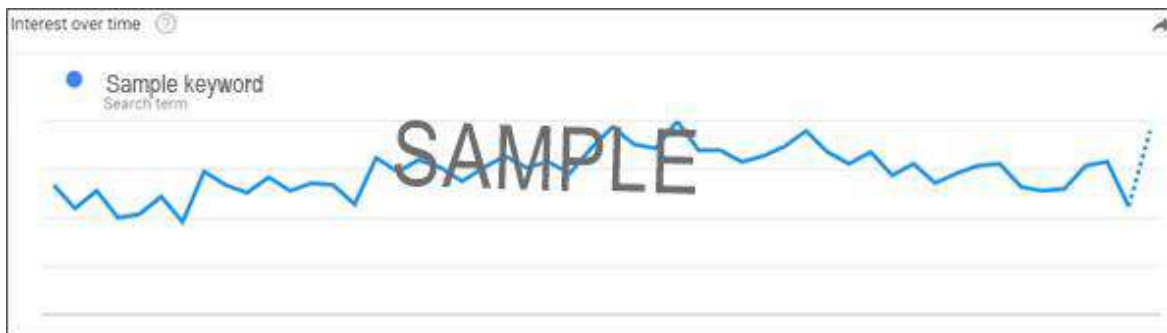
Conducting successful digital marketing campaigns is among the most important growth-and-development factors of the Company. Digital marketing helps Sample Art Gallery LLC rank higher in search engine results pages, which leads to an increased number of website visitors and, consequently, customers.

Sample Art Gallery LLC promotes its website by conducting keyword marketing campaigns focusing on words and phrases such as "metal furniture" and "art gallery near me."

The graph below shows that interest in the search phrase “metal furniture,” as measured by the number of search hits in the Google search engine³ over the past year, has been high and steady in the U.S. and a considerable increase is forecasted starting in Month 20XX.



The graph below shows that interest in the search phrase “art gallery near me,” as measured by the number of search hits in the Google search engine⁴ over the past year, has been steady in the U.S. and a significant increase is forecasted starting in Month 20XX.



8.2 SOCIAL MEDIA

Sample Art Gallery LLC has recently created fully designed Facebook, Pinterest, and Instagram pages. The Company will also consider expanding its marketing efforts to various other social media outlets such as LinkedIn and YouTube in the near future.

Sample Art Gallery LLC maintains a Facebook page at www.facebook.com/SAMPLE GALLERY. The Company’s Facebook page currently has X,XXX followers and is updated on a daily basis.

³ Source

⁴ Source

Sample Art Gallery LLC also maintains an Instagram page at www.instagram.com/SampleGallery. The Company's Instagram page currently has X,XXX followers.

Sample Art Gallery LLC also maintains a Pinterest page at www.pinterest.com/SampleGallery.

An ever-expanding social media presence is considered beneficial in the modern business environment because it builds brand recognition and helps obtain customers. Social media participation helps Sample Art Gallery LLC build awareness and credibility and allows the Company to communicate directly with prospective customers and understand their needs.

8.3 OTHER MARKETING STRATEGIES

Sample Art Gallery LLC employs various additional marketing techniques in order to effectively expand its market reach and grow its customer base. Besides the Company's website, digital marketing campaigns, and social media, these techniques include a newsletter, hosting events at the Company's gallery, direct email, commercial advertising in a variety of journals, magazines, TV shows, videos, and other types of media, and participation in various art-related trade shows, conferences, and networking events.

Sample Art Gallery LLC's newly opened business has already been featured in various prestigious online magazines such as Magazine 1, Magazine 2, and Magazine 3.

Sample Art Gallery LLC also plans to strengthen its business by establishing partnerships and displaying its art through some of the most recognized trade show, conference, and networking events concerning innovative art. Mr. John Doe, as the Company's Chief Operating Officer, and Mr. John Doe 2, as its Gallery and Sales Manager, will represent Sample Art Gallery LLC at these events.

Furthermore, Sample Art Gallery LLC plans to display its art to customers in exhibitions called customer tests. The exhibitions will include demonstrations of Mr. John Doe's paintings and sculptures in the Company's gallery or private meetings with customers. In these demonstrations, the Company's Sales Representatives will display the unique aspects and

other advantageous characteristics of Sample Art Gallery LLC's art display. The tests will be useful for both the customer and the Company because the customers will gain access to a brand of innovative paintings and sculptures with international recognition, while the Company will gain important customer feedback.

Sample Art Gallery LLC also has access to its parent company's existing customers in the U.S., which represents an additional benefit for the Company's development. This access includes an email list of approximately X,XXX existing customers, who are provided with occasional updates concerning the Company's art offerings.

Sample Art Gallery LLC's intensified marketing and sales efforts, coupled with a unique art display that includes exceptional customer service and low-end market prices, result in high customer satisfaction and, consequently, repeat business opportunities.



9. KEY MANAGEMENT AND PERSONNEL

9.1 CHIEF OPERATING OFFICER: MR. JOHN DOE

Mr. John Doe will serve as Chief Operating Officer of Sample Art Gallery LLC. His in-depth knowledge of the global art market and its trends along with his extensive executive and managerial experience in sales, marketing, logistics, customer and personnel management, interior design and architecture, and graphic design will make him a valuable asset to the Company.

Mr. John Doe will coordinate and monitor the Company's entire base of operations. Mr. John Doe will directly supervise Sample Art Gallery LLC's upper management and train the Company's sales personnel as well as oversee their customer and other business relationships. Mr. John Doe will plan and coordinate the Company's financial activities as well as monitor Sample Art Gallery LLC's revenues and profits. Mr. John Doe will implement the Company's business strategies, sales and market expansion plans, and procedures as well as establish clear and comprehensive goals based on the Company's mission and in cooperation with Sample Art Gallery LLC's parent company in Sample Country. Mr. John Doe will plan and organize the Company's internal operational processes to ensure that Sample Art Gallery LLC's business develops in accordance to the parent company's operational standards and reputation. He will establish, coordinate, and maintain Sample Art Gallery LLC's business relationships with customers and business partners. Mr. John Doe will continuously evaluate the Company's sales success rate as well as track changing trends in the Art Dealers Industry in order to develop and adapt the Company's policies and procedures as needed. Mr. John Doe will assess and coordinate business activities concerned with pricing. He will attend relevant industry meetings as well as trade shows, conferences, and networking events concerning the targeted business segments to attract new potential customers and business partners. Mr. John Doe will direct and coordinate the Company's marketing, social media, and public relations campaigns. Mr. John Doe will have the authority to hire and dismiss personnel and will also interview and hire new employees.

In 20XX, after earning a high school diploma in Biology and Computer Science, Mr. John Doe entered the Sample Country military to fulfill his mandatory service obligation for the next three years, where he served as an Officer of the Tank Combat Unit.

From Month 20XX to Month 20XX, Mr. John Doe worked as Director of Marketing and Distribution at Sample Gallery Art Studio in Sample City, Sample Country. He was responsible for directing and coordinating international distribution processes to clients in North America, New Zealand, and Australia, cooperation with distribution partners, and strict compliance with import/export regulations for all products shipped abroad.

From Month 20XX to Month 20XX, Mr. John Doe worked as Gallery Manager at Sample Gallery in Sample Country. He was responsible for overseeing all sales and client relations, managing inventory, new orders, and delivery operations, and managing all marketing and public relations campaigns.

Since Month 20XX, Mr. John Doe has been a Chief of Operations at Sample Gallery in Sample Country. As the parent company's Chief of Operations, Mr. John Doe led Sample Gallery's expansion from a single gallery to a multi-city brand. He managed all operations including gallery renovations, personnel, budgeting, marketing, public relations, suppliers and contractors, and relations with international clientele among other responsibilities.

In Year 1, Mr. John Doe will be responsible for overseeing the following:

Tasks	Personnel	%Time
Sales Department		XX%
· Review and analyze sales and activity reports, potential sales, and performance data to measure productivity and goal achievement to determine areas of cost reduction and improvement	Gallery and Sales Manager, Sales Representative	XX%
· Direct, design, and implement strategic plans in a cost-effective and time-efficient manner		XX%
· Manage integrated sales plans to ensure successful on-time, on-budget delivery of art by developing scope of work documents to define tasks, deliverables, cost estimates, and timing		XX%
· Help clients to choose the best products to answer their needs		XX%
· Stay alert to new trends		XX%
· Determine staff requirements, hire and train personnel, and monitor management personnel activities and reports of lower-level personnel submitted by Managers		XX%
· Direct and approve product sales strategies, price policies, and discounts in order to ensure required competitive level, cost recovery, and profitability expected by the Company		XX%
Logistics Department		XX%
· Establish and communicate logistics goals and objectives	Logistics Manager	XX%
· Oversee all logistics-related activities by reviewing the Logistics Manager's reports		XX%
· Plan a weekly meeting to coordinate the operations of the Company		XX%
· Oversee the preparation of import, export, and customs documents		XX%
· Create and review operational procedures		XX%
Marketing Department		XX%
· Direct the Company's promotion through social media	Sales Representative	XX%
· Develop new, innovative marketing campaigns to increase the customer base		XX%
· Direct a competitive analysis		XX%

9.2 GALLERY AND SALES MANAGER: MR. JOHN DOE 2

Sample Art Gallery LLC already employs Mr. John Doe 2 as its Gallery and Sales Manager. Mr. John Doe 2 will direct and co-manage the Company's entire gallery and sales operations base by regularly consulting with the Company's Chief Operating Officer, Mr. John Doe. Mr. John Doe 2 is primarily responsible for leading Sample Art Gallery LLC's sales and customer service processes in the Company's gallery in Sample City in line with the instructions and artistic vision of Mr. John Doe. Mr. John Doe 2 directs and oversees Sample Art Gallery LLC's sales processes and uses the parent company's vast network of client contacts and business connections to establish and effectively expand the Company's retail sales channels of Sample Gallery-branded paintings and sculptures in the U.S. Mr. John Doe 2 provides in-person consultations, recommendations, and other relevant advice to visitors of the

Company's gallery concerning displayed art and other customer art-related desires and preferences.

In Month 20XX, Mr. John Doe 2 earned a bachelor's degree in Interior Design from the Sample Institute in Sample City.

Since Month 20XX, Mr. John Doe 2 has been the Gallery and Sales Manager of Sample Art Gallery LLC in Sample City.

From Month 20XX to Month 20XX, Mr. John Doe 2 worked as the Interior Design Department Manager for Sample Company LLC in Sample City.

From January 2015 to May 2015, Mr. John Doe 2 completed her interior design internship at DM Design and Architecture in Sample City.

From Month 20XX to Month 20XX, Mr. John Doe 2 worked as a Security Supervisor for The Consulate General of Sample Country in Sample City.

From Month 20XX to Month 20XX, Mr. John Doe 2 worked as a Design Consultant for Sample Gallery in Sample Country.

Task Name	%Time Allocated
<ul style="list-style-type: none">Direct and co-manage the Company's entire gallery and sales operations base	XX%
<ul style="list-style-type: none">Lead Sample Art Gallery LLC's sales and customer service processes in the Company's gallery in Sample City City	XX%
<ul style="list-style-type: none">Direct and oversee Sample Art Gallery LLC's sales processes and uses the parent company's vast network of client contracts and business connections to establish and effectively expand the Company's retail sales channels of Sample Gallery-branded painting and sculptures art in the U.S.	XX%
<ul style="list-style-type: none">Provide in-person consultations, recommendations, and other relevant advice to visitors of the Company's gallery concerning displayed art and other customer art-related desires and preferences	XX%

9.3 LOGISTICS MANAGER: MR. JOHN DOE 3

Sample Art Gallery LLC already employs Mr. John Doe 3 as its Logistics Manager. Mr. John Doe 3 is responsible for managing the Company's art retail purchasing orders and distribution delivery processes. Mr. John Doe 3 monitors and manages order assembly and distribution processes in the U.S. Mr. John Doe 3 reviews import and export distribution

invoices, orders, and stock and inventory movement, and develops forecasts to estimate the Company's peak delivery periods. Mr. John Doe 3 develops and documents standard and emergency operating procedures for receiving, handling, storing, and shipping the Company's Sample Gallery-branded paintings and sculptures. Mr. John Doe 3 maintains professional relationships and communication with the Company's suppliers and logistics partners as well as examines invoices and shipping manifests for conformity to tariff and customs regulations. Mr. John Doe 3 will work closely with, and report directly to, the Company's Chief Operating Officer, Mr. John Doe.

Task Name	%Time Allocated
<ul style="list-style-type: none">Manages the Company's art retail purchasing orders and distribution delivery processes	XX%
<ul style="list-style-type: none">Monitors and manages order assembly and distribution processes in the U.S.	XX%
<ul style="list-style-type: none">Reviews import and export distribution invoices, orders, and stock and inventory movement, and develops forecasts to estimate the Company's peak delivery periods	XX%
<ul style="list-style-type: none">Develops and documents standard and emergency operating procedures for receiving, handling, storing, and shipping the Company's Sample Gallery-branded paintings and sculptures	XX%
<ul style="list-style-type: none">Maintains professional relationships and communication with the Company's suppliers and logistics partners as well as examines invoices and cargo documents for conformity to tariff and customs regulations	XX%

9.4 SALES REPRESENTATIVES

Sample Art Gallery LLC will hire two Sales Representatives in Year 1.

The Sales Representatives will be responsible for increasing the Company's customer targeting efforts and subsequently, the Company's revenues. The Sales Representatives will be primarily responsible for contacting, visiting, or welcoming the Company's existing and prospective customers, demonstrating the Company's art samples, explaining their characteristics, and offering applicable solutions. These employees will have the knowledge and experience to address customers' inquiries and identify their art needs. The Sales Representatives will promote the Company's sales through presenting the values and other advantages of the Company's Sample Gallery-branded paintings and sculptures. The Sales Representatives will identify current and future sales and product requirements by establishing personal rapport with potential and current customers and other people in a

position to understand these requirements. These employees will plan and organize sales call schedules. The Sales Representatives will submit orders and prepare sales reports by collecting, analyzing, and summarizing sales information and other useful data. The Sales Representatives will implement marketing and sales strategies that will help Sample Art Gallery LLC reach new customers as well as increase the Company's visibility on the market. The Sales Representatives will create advertising materials and collaborate with the Company's Gallery and Sales Manager, Mr. John Doe 2, for brand development and the placement of product discounts and other offerings on the market. These employees will work closely with, and report directly to Mr. John Doe 2 to ensure that the proper information will be conveyed to the Company's customers.

Task Name	%Time Allocated
<ul style="list-style-type: none">• Contact, visit, or welcome the Company's existing and prospective customers, demonstrate the Company's art samples, explain their characteristics, and offer applicable solutions	XX%
<ul style="list-style-type: none">• Promote the Company's sales through presenting the values and other advantages of the Company's Sample Gallery-branded paintings and sculptures	XX%
<ul style="list-style-type: none">• Identify current and future sales and product requirements by establishing personal rapport with potential and current customers and other people in a position to understand these requirements	XX%
<ul style="list-style-type: none">• Plan and organize sales call schedules	XX%
<ul style="list-style-type: none">• Submit orders and prepare sales reports by collecting, analyzing, and summarizing sales information and other useful data	XX%
<ul style="list-style-type: none">• Implement marketing and sales strategies that will help Sample Art Gallery LLC reach new customers as well as increase the Company's visibility on the market	XX%
<ul style="list-style-type: none">• Create advertising materials and collaborate with the Company's Gallery and Sales Manager, Mr. John Doe 2, for brand development and the placement of product discounts and other offerings on the market	XX%

9.5 GRAPHIC AND WEB DESIGNER

Sample Art Gallery LLC will hire one Graphic and Web Designer in Year 2. The Graphic and Web Designer is primarily responsible for developing and maintaining the technical graphics and web designs of the Company's website and online commercial marketing campaigns. This employee will be responsible for completing graphics and web operations such as composition and page layout. The Graphic and Web Designer will bring innovations into the Company's design processes by keeping track of new market trends as well as by

continuously developing the Company's technical graphic standards in accordance with the latest technology. The Graphic and Web Designer will develop online branding and print designs on a variety of pages and marketing materials such as brochures to support the marketing efforts of the Company. The Graphic and Web Designer will closely collaborate with the Company's Chief Operating Officer, Mr. John Doe, and the Gallery and Sales Manager, Mr. John Doe 2, concerning the website and other online presentations of the Company's Sample Gallery-branded art and the business in general.

Task Name	%Time Allocated
<ul style="list-style-type: none">Develop and maintain the technical graphics and web designs of the Company's website and online commercial marketing campaigns	XX%
<ul style="list-style-type: none">Complete graphics and web operations such as composition and page layout	XX%
<ul style="list-style-type: none">Bring innovations into the Company's design processes by keeping track of new market trends as well as by continuously developing the Company's technical graphic standards in accordance with the latest technology	XX%
<ul style="list-style-type: none">Develop online branding and print designs on a variety of pages and marketing materials such as brochures to support the marketing efforts of the Company	XX%
<ul style="list-style-type: none">Closely collaborate with the Company's Chief Operating officer, Mr. John Doe, and the Gallery and Sales Manager, Mr. John Doe 2, concerning the website and other online presentations of the Company's Sample Gallery-branded art and business in general	XX%

9.6 ART INSTALLER

In Year 2, the Company will hire one part-time Art Installer.

The Art Installer will prepare, use, and organize tools and equipment required for installation and de-installation of artwork. This employee will maintain exhibition materials and assist in display by supporting installations. The Art Installer will provide regular cleaning and maintenance of the artwork. In addition, this employee will organize the artwork positions in line with the Gallery and Sales Managers' instructions.

Task Name	%Time Allocated
<ul style="list-style-type: none">Prepare, use, and organize tools and equipment for artwork installation	XX%
<ul style="list-style-type: none">Maintain exhibition materials and assist in artwork display	XX%
<ul style="list-style-type: none">Clean and maintain artwork	XX%
<ul style="list-style-type: none">Position artwork as instructed by the Gallery and Sales Manager	XX%

9.7 PERSONNEL TABLES

Number of Employees per Position	Year 1	Year 2	Year 3	Year 4	Year 5
Chief Operating Officer: Mr. John Doe	XX	XX	XX	XX	XX
Gallery and Sales Manager: Mr. John Doe 2	XX	XX	XX	XX	XX
Logistics Manager: Mr. John Doe 3	XX	XX	XX	XX	XX
Sales Representatives*	XX	XX	XX	XX	XX
Graphic and Web Designer	XX	XX	XX	XX	XX
Art Installer (part-time)	XX	XX	XX	XX	XX
Total Employees	XX	XX	XX	XX	XX

Designated Salary per Position	Year 1	Year 2	Year 3	Year 4	Year 5
Chief Operating Officer: Mr. John Doe	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Gallery and Sales Manager: Mr. John Doe 2	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Logistics Manager: Mr. John Doe 3	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Sales Representatives*	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Graphic and Web Designer	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Art Installer (part-time)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX

Personnel Plan	Year 1	Year 2	Year 3	Year 4	Year 5
Chief Operating Officer: Mr. John Doe	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Gallery and Sales Manager: Mr. John Doe 2	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Logistics Manager: Mr. John Doe 3	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Sales Representatives*	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Graphic and Web Designer	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Art Installer (part-time)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Total Employees	XX	XX	XX	XX	XX
Total Payroll Expenses	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX

*Sample Art Gallery LLC will hire its second Sales Representative in the XXth month of Year 1.

9.8 PERSONNEL SUMMARY

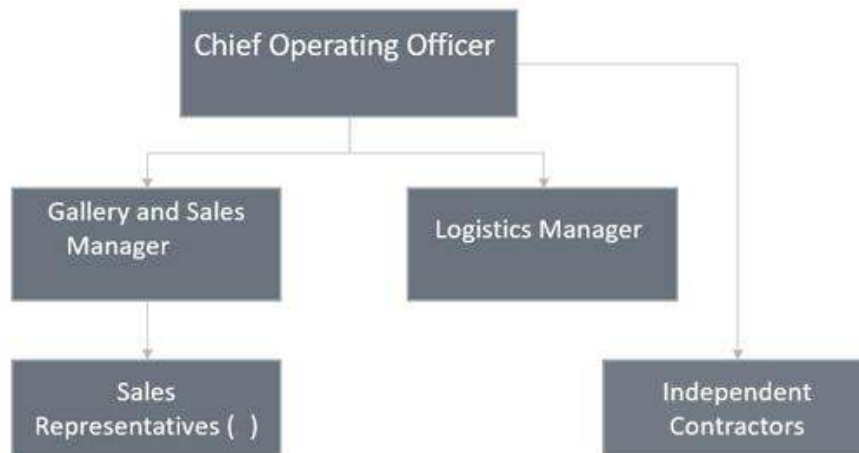
The Company will reach a total headcount of seven employees in Year 5. The Company expects its payroll expenses to increase from \$X,XXX,XXX in Year 1 to \$X,XXX,XXX in Year 5.

Period	Hiring Plan
Already Hired	<ul style="list-style-type: none"> Gallery and Sales Manager: Mr. John Doe 2 Logistics Manager: Mr. John Doe 3
Year 1	<ul style="list-style-type: none"> Chief Operating Officer: Mr. John Doe Two Sales Representative
Year 2	<ul style="list-style-type: none"> One Graphic and Web Designer Art Installer (part-time)
Year 3	<ul style="list-style-type: none"> -
Year 4	<ul style="list-style-type: none"> -
Year 5	<ul style="list-style-type: none"> -

Sample Art Gallery LLC will use the services of various Independent Contractors, including for art photography, bookkeeping, cleaning, and gallery security.

9.9 U.S. INTERNAL ORGANIZATIONAL CHART

Sample Art Gallery LLC's internal organizational chart - Year 1



Sample Art Gallery LLC's internal organizational chart - Year 5



9.10 TIMETABLE (YEAR 1)

Month	Action
M1	<p>Sample Art Gallery LLC will hire:</p> <ul style="list-style-type: none"> ➤ Mr. John Doe as its Chief Operating Officer ➤ One Sales Representative <p>The Company will also train its Sales Representative and publish press and media coverage releases for Sample holidays.</p>
M2	Sample Art Gallery LLC will extend its targeting efforts toward high-profile commercial customers, intensify its digital marketing campaigns, and launch other marketing campaigns.
M3	Sample Art Gallery LLC will set up an additional office area within the Company's gallery through renovation and, review the Company's current operations during Mr. John Doe's visit to the U.S.
M4	Sample Art Gallery LLC will develop new photographs of the art displayed in the Company's gallery, upgrade and update its website content, and create online purchasing options on the Company's website.
M5	Sample Art Gallery LLC will participate in the Sample Event Sample City exhibition show for contemporary artists, painters, sculptors, and illustrators from Sample Date to Sample Date
M6	Sample Art Gallery LLC will participate in the art exhibition Sample Exhibition in Sample City from Sample Date to Sample Date, and conduct a half-year review of the Company's operations.
M7	Sample Art Gallery LLC will organize a press conference to showcase its new art to the public during Mr. John Doe's second visit to the U.S.
M8	Sample Art Gallery LLC will start intensive targeting campaigns through communication with prospective customers and potential business partners in order to obtain additional sales and extend its market reach.
M9	Sample Art Gallery LLC will issue a catalog that will feature the company's new Sample Gallery-branded art and review the Company's staff requirements and future hiring objectives.
M10	Sample Art Gallery LLC will organize special events during the Sample holidays at its gallery and invite the Company's local clientele for the celebration as well as review the Company's financial results.
M11	Sample Art Gallery LLC will hire an additional Sales Representative in preparation for Christmas sales and reevaluate all achieved goals, redefine the Company's expansion strategies and future objectives, and find areas for improvement.
M12	Sample Art Gallery LLC will prepare financial statements, review sales reports, and perform financial forecasts and analyses for the next year in coordination with Mr. John Doe.

10. FINANCIAL FORECASTS

10.1 BREAK-EVEN ANALYSIS

10.1.1 BREAK-EVEN ANALYSIS TABLE

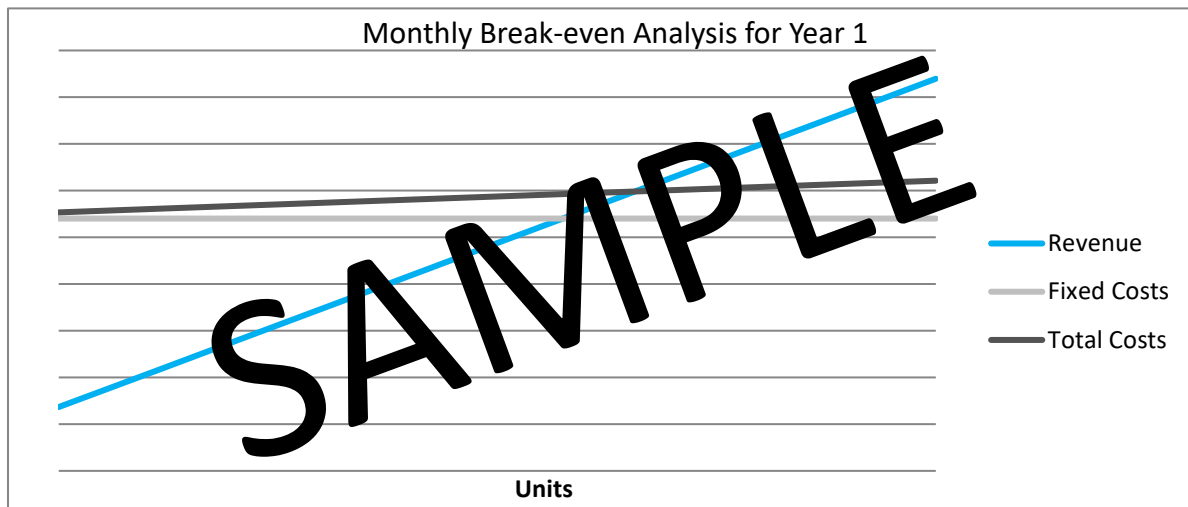
Break-even Analysis	
Monthly Units Break-even	XX
Monthly Revenue Break-even	\$X,XXX,XXX
Assumptions:	
Average Per-Unit Revenue	\$X,XXX,XXX
Average Per-Unit Variable Cost	\$X,XXX,XXX
Estimated Monthly Fixed Cost	\$X,XXX,XXX

In Year 1, the break-even point of \$X,XXX,XXX per month represents an average of XXX art sold per month.

The Company will employ various activities directed at attracting and retaining customers.

The Company is expected to promptly reach its break-even point in each period.

10.1.2 MONTHLY BREAK-EVEN ANALYSIS FOR YEAR 1



The break-even point refers to the revenues needed to cover the Company's total amount of fixed and variable expenses during a specified period of time.

In Year 1, as demonstrated in the graphic above, the Company's monthly break-even point of \$XXX,XXX represents an average of XXX pieces of art sold per month. Every additional unit sold after the break-even point will increase the profit of the business.

10.2 SALES FORECAST

Sales Forecast	Year 1	Year 2	Year 3	Year 4	Year 5
Unit Sales					
Wall Sculptures (Per Sculpture)	XXX	XXX	XXX	XXX	XXX
Designed Metal Furniture (Per Item)	XXX	XXX	XXX	XXX	XXX
Vases (Per Vase)	XXX	XXX	XXX	XXX	XXX
Abstract Paintings (Per Painting)	XXX	XXX	XXX	XXX	XXX
Standing Sculptures and Trays (Per item)	XXX	XXX	XXX	XXX	XXX
Total Unit Sales	XXX	XXX	XXX	XXX	XXX
Unit Prices					
Wall Sculptures (Per Sculpture)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Designed Metal Furniture (Per Item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Vases (Per Vase)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Abstract Paintings (Per Painting)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Standing Sculptures and Trays (Per item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Sales					
Wall Sculptures (Per Sculpture)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Designed Metal Furniture (Per Item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Vases (Per Vase)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Abstract Paintings (Per Painting)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Standing Sculptures and Trays (Per item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Total Sales	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Direct Unit Costs					
Wall Sculptures (Per Sculpture)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Designed Metal Furniture (Per Item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Vases (Per Vase)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Abstract Paintings (Per Painting)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Standing Sculptures and Trays (Per item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Direct Cost of Sales					
Wall Sculptures (Per Sculpture)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Designed Metal Furniture (Per Item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Vases (Per Vase)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Abstract Paintings (Per Painting)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Standing Sculptures and Trays (Per item)	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX
Subtotal Direct Cost of Sales	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX	\$XXX,XXX

10.3 PROFIT AND LOSS

10.3.1 PROFIT AND LOSS TABLE

Pro Forma Profit and Loss	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Direct Cost of Sales	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Cost of Sales	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Gross Margin	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Gross Margin %	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%
Operating Expenses					
Payroll	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Marketing	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Rent	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Utilities	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Maintenance	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Insurance	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Independent Contractors	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Payroll Taxes	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Professional Fees	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Other	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Operating Expenses	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Profit Before Interest and Taxes	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
EBITDA	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Taxes Incurred	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Net Profit	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Net Profit/Sales	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%

10.3.2 PROFIT AND LOSS CHART



10.4 FEASIBILITY

10.4.1 FEASIBILITY ANALYSIS

Period	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Marketing and Sales Personnel Expenses					
Gallery and Sales Manager: Mr. John Doe 2	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Sales Representatives	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Other Marketing and Sales Expenses					
Marketing Expenses	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Marketing and Sales Expenses	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Marketing and Sales Expenses as % of Sales	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%

Sample Art Gallery LLC's revenues will be primarily achieved through the Company's substantial investment in marketing and sales. Sample Art Gallery LLC expects total marketing and sales expenses to represent XX.XX% of total revenue in Year 1. Due to the Company's hiring of additional sales personnel, these expenses are expected to slightly increase in Year 2. However, as the Company progresses and establishes a strong market presence through Years 3-5, it will generate more revenue per dollar spent on marketing and sales. As a result, Sample Art Gallery LLC's total marketing and sales expenses are expected to trend down to XX.XX% in Year 3, XX.XX% in Year 4, and XX.XX% in Year 5.

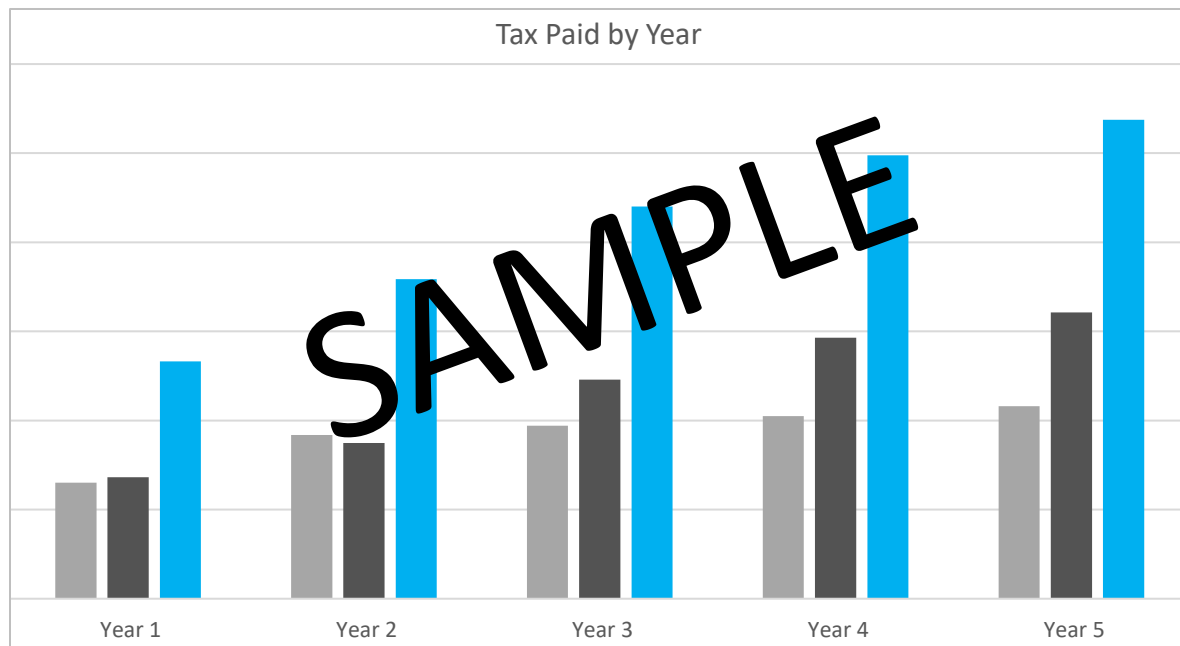
10.4.2 COST/BENEFIT ANALYSIS

Cost Benefit Analysis	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Net Profit	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Expenses					
Direct Cost	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
% Direct Cost/Total Expenses	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%
Indirect Cost					
Payroll	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Marketing	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Rent	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Utilities	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Maintenance	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Insurance	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Independent Contractors	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Payroll Taxes	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Professional Fees	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Other	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Subtotal Indirect Cost	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
% Indirect Cost/Total Expenses	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%
Total Expenses	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Net Profit/Total Expenses	XX.XX%	XX.XX%	XX.XX%	XX.XX%	XX.XX%

Sample Art Gallery LLC's net profit and total expenditures ratios are projected to increase over time, suggesting that the business will become more efficient and therefore more profitable.

10.4.3 THE COMPANY'S IMPACT ON THE U.S. ECONOMY

The Company will make a positive impact on the U.S. economy. The Company's net profit, as well as its payroll expenses will increase, thus increasing total taxes paid. The chart below shows the increase in both net income and payroll taxes through the years. Payroll taxes are expected to start at \$X,XXX,XXX in Year 1 and reach \$X,XXX,XXX in Year 5. Net income taxes are expected to rise from \$X,XXX,XXX in Year 1 to \$X,XXX,XXX in Year 5. The Company is expected to pay a total of \$X,XXX,XXX in taxes in Year 1, increasing to \$X,XXX,XXX by the end of Year 5.



10.4.4 SALES FORECAST VIABILITY

As presented in the Location-based Analysis section, the average revenue per art gallery and dealers business in the Sample Borough in Sample City is \$X,XXX,XXX. The Company's sales are anticipated to increase from \$X,XXX,XXX in Year 1 to \$X,XXX,XXX in Year 5. Because the Company's sales forecast falls within the industry's averages, it can be considered realistic.

10.5 BALANCE SHEET

Pro Forma Balance Sheet	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Cash and Other Current Assets	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Assets	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Capital	Year 1	Year 2	Year 3	Year 4	Year 5
Paid-in Capital	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Retained Earnings	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Earnings	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Total Capital	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX
Net Worth	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX	\$X,XXX,XXX

11. CONCLUSION

Sample Art Gallery LLC conducts business as an importer and distributor of state-of-the-art wall sculptures, designed metal furniture, vases, abstract paintings, and standing sculptures and trays created and produced by Mr. John Doe. The Company uses the business model of its parent company in Sample Country, Sample Gallery.

The Company's office and art gallery is located at Sample Address in the Sample Borough's neighborhood.

Sample Art Gallery LLC was formed on Sample Date in the state of Sample State and is 100% owned by Mr. John Doe, who is also Owner and President of the parent company in Sample Country.

Mr. John Doe, who has been employed as Sample Gallery's Chief of Operations for the past nine years, will become Sample Art Gallery LLC's Chief Operations Officer upon obtaining his visa approval. Sample Art Gallery LLC conducts business within the Art Dealers Industry. This industry is currently on the rise, with forecasts indicating slow but steady growth in each of the next five years.

Under the executive direction of Mr. John Doe, Sample Art Gallery LLC's sales are expected to increase from \$X,XXX,XXX in Year 1 to \$X,XXX,XXX by the end of Year 5.