

**Ideal Promotions, Inc. and
Ideal Marketing, Inc.**

**Unrelated Separately Owned Entities
Accrual Basis Financial Statements**

December 31, 2009

**Levin & Levy, LLP
Certified Public Accountants**

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To The Board of Directors
Ideal Promotions, Inc & Ideal Marketing, Inc.
Unrelated Separately Owned Entities
4212 W. Irving Park Rd.
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We have compiled the accompanying comparative combined accrual balance sheet of Ideal Promotions, Inc. (an S corporation) and Ideal Marketing, Inc. (an S corporation) as of December 31, 2009 and the related comparative combined accrual statement of income for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The aforementioned entities are not related. Ideal Marketing is a cash basis taxpayer. This combined statement is for analysis purposes only and is not to be used as a representation of accurate financial statement of a combined entity, as there is not a legal entity of the two companies.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures and the statements of cash flows required by generally accepted accounting principles. If the omitted disclosures and statements of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flow. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Levin & Levy, LLP
Levin & Levy, LLP

February 17, 2010

Ideal Promotions, Inc. & Ideal Marketing, Inc.
Combined Comparative Balance Sheets
Accrual Basis
December 31, 2009 & December 31, 2008

Assets

	<u>2009</u>	<u>2008</u>	<u>Increase or (Decrease)</u>
Current Assets			
Cash in Banks and on Hand	\$ 29,029	\$ 18,046	\$10,983
Accounts Receivable	<u>233,868</u>	<u>582,442</u>	<u>(348,574)</u>
Total Current Assets	<u>262,897</u>	<u>600,488</u>	<u>(337,591)</u>
Property and Equipment			
Furniture and Fixtures	158,075	158,075	0
Automobiles	138,160	127,793	10,367
Leasehold Improvements	26,191	26,191	0
less: Accumulated depreciation	<u>(267,770)</u>	<u>(279,939)</u>	<u>(12,169)</u>
Net Property and Equipment	<u>54,656</u>	<u>32,120</u>	<u>22,536</u>
Total Assets	<u>\$317,553</u>	<u>\$632,608</u>	<u>(315,055)</u>

Liabilities and Stockholder's Equity

Current Liabilities			
Accounts Payable	\$ 58,421	\$ 47,385	\$11,036
Escrow - Coupon Program	4,375	0	4,375
Notes Payable - 4212 Building	24,000	30,000	(6,000)
Notes Payable - Mitchell Sklare	0	10,500	(10,500)
Notes Payable - Harris Bank	163,825	137,337	26,488
Current Portion of Long-term Debt	<u>20,983</u>	<u>24,528</u>	<u>(3,545)</u>
Total Current Liabilities	<u>271,604</u>	<u>249,751</u>	<u>21,853</u>
Long-term Debt, net of Current Portion	<u>34,192</u>	<u>22,141</u>	<u>12,051</u>
Stockholder's Equity			
Common stock - \$2 par value; 2,000 shares authorized; 500 shares issued and outstanding	2,000	2,000	0
Additional paid in capital	50,000	50,000	0
Retained earnings	<u>(40,243)</u>	<u>308,715</u>	<u>(348,958)</u>
Total Stockholder's Equity	<u>11,757</u>	<u>360,715</u>	<u>(348,958)</u>
Total Liabilities and Stockholder's Equity	<u>\$317,553</u>	<u>\$632,608</u>	<u>(315,055)</u>

See accountants' compilation report

Ideal Promotions, Inc. & Ideal Marketing, Inc.
Combined Comparative Income Statements
Accrual Basis
For The Years Ended December 31, 2009 & December 31, 2008

	<u>2009</u>	<u>2008</u>	<u>Increase or (Decrease)</u>
Revenues			
Consulting Services	\$ 418,596	\$ 449,978	(\$31,382)
Miska	987,741	1,198,129	(210,388)
Neighborhood Beverage	29,635	0	29,635
Worldwide Promotions	9,000	48,000	(39,000)
Miscellaneous Income	7,713	10,416	(2,703)
Signs	1,412	3,490	(2,078)
Coupon Program	1,200	0	1,200
Licensing Fees	1,680	0	1,680
Insurance Recovery	925	0	925
Bad Debt Recovery	1,032	2,304	(1,272)
Interest Income	<u>0</u>	<u>27</u>	<u>(27)</u>
Total Income	<u>1,458,934</u>	<u>1,712,344</u>	<u>(253,410)</u>
Operating Expenses (see schedule)	<u>1,639,902</u>	<u>1,501,745</u>	<u>138,157</u>
Income before Officer's Salary	(180,968)	210,599	(391,567)
Officer's Salary	<u>154,290</u>	<u>196,614</u>	<u>(42,324)</u>
Net Income	(335,258)	13,985	(349,243)
Accumulated Adjustment Account - beginning	<u>140,308</u>	<u>152,823</u>	<u>(12,515)</u>
Available Accumulated Adjustment Account	(194,950)	166,808	(361,758)
(Contribution)/Distribution from/to stockholder	<u>13,700</u>	<u>26,500</u>	<u>(12,800)</u>
Accumulated Adjustment Account - ending	(208,650)	140,308	(348,958)
Retained earnings at May 1, 1986	<u>168,407</u>	<u>168,407</u>	<u>0</u>
Retained earnings at December 31, 2009 & 2008	<u>\$ (40,243)</u>	<u>\$ 308,715</u>	<u>(\$348,958)</u>

See accountants' compilation report.

Ideal Promotions, Inc. & Ideal Marketing, Inc.
Combined Comparative Schedule of Operating Expenses
Accrual Basis
For The Years Ended December 31, 2009 & December 31, 2008

	<u>2009</u>	<u>2008</u>	Increase or <u>(Decrease)</u>
Advertising	\$59,295	\$67,892	(\$8,597)
Alarm	1,518	1,543	(25)
Auto	99,972	119,488	(19,516)
Bad debts	361,728	9,780	351,948
Bank charges	383	634	(251)
Bulletin production	299	0	299
Business development	5,516	3,813	1,703
Computer expenses	22,820	23,529	(709)
Consulting fees	30,620	74,149	(43,529)
Cost book production	20,491	23,921	(3,430)
Data processing costs	(529)	0	(529)
Depreciation	19,272	17,493	1,779
Donations	500	2,013	(1,513)
Dues & subscriptions	1,142	312	830
Education, trade shows & seminars	1,197	182	1,015
Films and displays	488	59	429
Flyer holiday	2,588	9,048	(6,460)
Franchise tax	0	100	(100)
Hospitalization insurance	37,051	30,447	6,604
Idlewood outings	11,141	14,632	(3,491)
Insurance	42,379	38,435	3,944
Interest	12,270	11,288	982
Licenses & fees	0	145	(145)
Meals & entertainment	29,425	26,908	2,517
Miscellaneous	2,208	2,324	(116)
Office and supplies	20,242	29,549	(9,307)
Officer's expenses	8,753	8,809	(56)
Payroll account service	1,222	1,227	(5)
Payroll taxes	51,913	59,047	(7,134)
Postage and mailing costs	30,522	31,551	(1,029)
Printing	45,443	56,934	(11,491)
Professional fees	33,093	20,604	12,489
Rent	39,714	39,560	154
Repairs and maintenance	9,013	5,798	3,215
Salaries-fieldmen	508,099	609,077	(100,978)
Salaries-office	84,723	107,875	(23,152)
Telephone	27,279	27,010	269
Travel and promotion	10,375	18,590	(8,215)
Utilities	<u>7,735</u>	<u>7,979</u>	<u>(244)</u>
Total Operating Expenses	<u>\$1,639,902</u>	<u>\$1,501,745</u>	<u>138,157</u>

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