

**Comparison between 'Our Wellness Products' vs. Traditional Massage**

**1. Sales Rev. Simulation (Max. Revenue)**

	Duration	Persons /1hr.	Per./1 day (8 hrs.)	U/Price (US)	Daily Rev. (US)	Weekly Rev. (6 days/wk)	Yearly Rev. (52 wks)	Ratio (%)	Remarks
Turbo - (a)	10 min.	5.0	40	15	600.00	3,600.00	187,200.00	100%	Purchase 1 Turbo.
Capsule Dima - (b)	22 min.	2.0	16	45	720.00	4,320.00	224,640.00	100%	Purchase 1 Capsule Dima.
ECS - Gross Rev. (d)	10 min.		2	200	400.00	2,400.00	124,800.00		Purchase 1 ECS. <b>48 persons/month.</b>
ECS - Net Rev. -(e)			2	70	140.00	840.00	43,680.00	35%	Net rev. after paying technician fee
<b>Total- Gross Rev. (a+b+d)</b>		<b>7.0</b>	<b>56</b>		<b>1,720.00</b>	<b>10,320.00</b>	<b>536,640.00</b>		<b>Separate room is not necessary.</b>
<b>Total- Net Rev. (a+b+e)</b>		<b>7.0</b>	<b>56</b>		<b>1,460.00</b>	<b>8,760.00</b>	<b>455,520.00</b>	<b>85%</b>	
Massage - Gross Rev.	1 hr.	1.0	8	120	960.00	5,760.00	299,520.00		Hire <b>1</b> massager. One room needed
Massage - Net Rev.		1.0	8	60	480.00	2,880.00	149,760.00		Net rev. will be 50%.
<b>Massage - Gross Rev.</b>	<b>1 hr.</b>	<b>3.0</b>	<b>24</b>	<b>120</b>	<b>2,880.00</b>	<b>17,280.00</b>	<b>898,560.00</b>		<b>Hire 3</b> massagers. 3 rooms needed.
<b>Massage - Net Rev.</b>		<b>3.0</b>	<b>24</b>	<b>60</b>	<b>1,440.00</b>	<b>8,640.00</b>	<b>449,280.00</b>	<b>50%</b>	

**2. Sales Rev. Simulation (50% Revenue)**

	Duration	Persons /1hr.	Per./1 day (8 hrs.)	U/Price (US)	Dialy Rev. (US)	Weekly Rev. (6 days/wk)	Yearly Rev. (52 wks)	Ratio (%)	Remarks
Turbo - (a)	10 min.	2.5	20	15	300.00	1,800.00	93,600.00	100%	Purchase 1 Turbo.
Capsule Dima - (b)	22 min.	1.0	8	45	360.00	2,160.00	112,320.00	100%	Purchase 1 Capsule Dima.
ECS - Gross Rev. (d)	10 min.		1	200	200.00	1,200.00	62,400.00		Purchase 1 ECS. <b>24 persons/month</b>
ECS - Net Rev. -(e)			1	70	70.00	420.00	21,840.00	35%	Net rev. after paying technician fee
<b>Total- Gross Rev. (a+b+d)</b>		<b>3.5</b>	<b>28</b>		<b>860.00</b>	<b>5,160.00</b>	<b>268,320.00</b>		<b>Separate room is not necessary.</b>
<b>Total- Net Rev. (a+b+e)</b>		<b>3.5</b>	<b>28</b>		<b>730.00</b>	<b>4,380.00</b>	<b>227,760.00</b>	<b>85%</b>	
Massage - Gross Rev.	1 hr.	0.5	4	120	480.00	2,880.00	149,760.00		Hire <b>1</b> massager. One room needed
Massage - Net Rev.		0.5	4	60	240.00	1,440.00	74,880.00		Net rev. will be 50%.
<b>Massage - Gross Rev.</b>	<b>1 hr.</b>	<b>1.5</b>	<b>12</b>	<b>120</b>	<b>1,440.00</b>	<b>8,640.00</b>	<b>449,280.00</b>		<b>Hire 3</b> massagers. 3 rooms needed.
<b>Massage - Net Rev.</b>		<b>1.5</b>	<b>12</b>	<b>60</b>	<b>720.00</b>	<b>4,320.00</b>	<b>224,640.00</b>	<b>50%</b>	

**3. Sales Rev. Simulation (25% Revenue)**

	Duration	Persons /1hr.	Per./1 day (8 hrs.)	U/Price (US)	Dialy Rev. (US)	Weekly Rev. (6 days/wk)	Yearly Rev. (52 wks)	Ratio (%)	Remarks
Turbo - (a)	10 min.	1.25	10	15	150.00	900.00	46,800.00	100%	Purchase 1 Turbo.
Capsule Dima - (b)	22 min.	0.50	4	45	180.00	1,080.00	56,160.00	100%	Purchase 1 Capsule Dima.
ECS - Gross Rev. (d)	10 min.		0.5	200	100.00	600.00	31,200.00		Purchase 1 ECS. <b>12 persons/month</b>
ECS - Net Rev. -(e)			0.5	70	35.00	210.00	10,920.00	35%	Net rev. after paying technician fee
<b>Total- Gross Rev. (a+b+d)</b>		<b>1.75</b>	<b>14</b>		<b>430.00</b>	<b>2,580.00</b>	<b>134,160.00</b>		<b>Separate room is not necessary.</b>
<b>Total- Net Rev. (a+b+e)</b>		<b>1.75</b>	<b>14</b>		<b>365.00</b>	<b>2,190.00</b>	<b>113,880.00</b>	<b>85%</b>	
Massage - Gross Rev.	1 hr.	0.25	2	120	240.00	1,440.00	74,880.00		Hire <b>1</b> massager. One room needed
Massage - Net Rev.		0.25	2	60	120.00	720.00	37,440.00		Net rev. will be 50%.
<b>Massage - Gross Rev.</b>	<b>1 hr.</b>	<b>0.75</b>	<b>6</b>	<b>120</b>	<b>720.00</b>	<b>4,320.00</b>	<b>224,640.00</b>		<b>Hire 3</b> massagers. 3 rooms needed.
<b>Massage - Net Rev.</b>		<b>0.75</b>	<b>6</b>	<b>60</b>	<b>360.00</b>	<b>2,160.00</b>	<b>112,320.00</b>	<b>50%</b>	

(as of May 15, 2007)

**ROI for FOCUS Footbaths**

**1. Sales Rev. Simulation (Max. Revenue)**

	Duration	Persons /1hr.	Per./1 day (8 hrs.)	U/Price (US)	Daily Rev. (US)	Weekly Rev. (6 days/wk)	Yearly Rev. (52 wks)	Ratio (%)	Remarks
<b>FOCUS ES1500-ES8000</b>	35 min	1.5	12	45	540.00	3,240.00	168,480.00	100%	
ECS - Gross Rev. (d)					540.00	3,240.00	168,480.00		
ECS - Net Rev. -(e)			1	70	70.00	420.00	21,840.00	13%	Net rev. after paying technician fee
<b>Total- Gross Rev. (a+b+d)</b>		<b>1.5</b>	<b>12</b>		<b>1,080.00</b>	<b>6,480.00</b>	<b>336,960.00</b>		<b>Separate room is not necessary.</b>
<b>Total- Net Rev. (a+b+e)</b>		<b>1.5</b>	<b>12</b>		<b>610.00</b>	<b>3,660.00</b>	<b>190,320.00</b>	<b>56%</b>	
<b>FOCUS ES9000</b>	35 min	3.0	24	45	1,080.00	6,480.00	336,960.00	100%	
ECS - Gross Rev. (d)					1,080.00	6,480.00	336,960.00		
ECS - Net Rev. -(e)			1	70	70.00	420.00	21,840.00	6%	Net rev. after paying technician fee
<b>Total- Gross Rev. (a+b+d)</b>		<b>3.0</b>	<b>24</b>		<b>2,160.00</b>	<b>12,960.00</b>	<b>673,920.00</b>		<b>Separate room is not necessary.</b>
<b>Total- Net Rev. (a+b+e)</b>		<b>3.0</b>	<b>24</b>		<b>1,150.00</b>	<b>6,900.00</b>	<b>358,800.00</b>	<b>53%</b>	