EXPLANATION AND GUIDE

Form: Checklist for Contents of Private Placement Memorandums

Purpose: This is a simple checklist regarding matters to be included in a private placement memorandum for a securities offering intended to meet certain disclosure requirements of SEC Regulation D.

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Checklist for Contents of Private Placement Memorandums

1. Cover Page
2. Securities Legends
3. Suitability Standards for Investors
4. Summary of the Securities Offering
5. Risk Factors
6. Capitalization of the Company
7. Use of Proceeds from the Securities Offering
8. Dilution
9. Plan of Distribution of the Securities
10. Selected Financial Data
11. Management's Discussion and Analysis of Financial Condition and Results of Operation
12. The Business of the Company
13. Management and Compensation
14. Certain Transactions (transactions between the Company and its shareholders, officers, directors or affiliates)
15. Principal Shareholders
16. Terms of the Securities Offered
17. Description of Capital Stock of the Company
18. Tax Matters
19. Legal Matters
20. Experts
21. Documents Available for Inspection
22. Financial Statements

23. Projections

24. Exhibits