

Aquatics Wear

Six-Month Financial Projection

| | July | August | September | October | November |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Total Net Revenues | \$23,538,000.00 | \$10,781,000.00 | \$18,875,345.00 | \$11,451,990.00 | \$15,109,656.00 |
| Cost of Goods Sold | 8,944,440.00 | 4,096,780.00 | 7,172,631.10 | 4,351,756.20 | 5,741,669.28 |
| Gross Margin | \$14,593,560.00 | \$6,684,220.00 | \$11,702,713.90 | \$7,100,233.80 | \$9,367,986.72 |
| Expenses | | | | | |
| Bonus | \$100,000.00 | \$0.00 | \$100,000.00 | \$0.00 | \$100,000.00 |
| Equipment | 1,176,900.00 | 539,050.00 | 943,767.25 | 572,599.50 | 755,482.80 |
| Marketing | 2,353,800.00 | 1,078,100.00 | 1,887,534.50 | 1,145,199.00 | 1,510,965.60 |
| Research and Development | 1,588,815.00 | 727,717.50 | 1,274,085.79 | 773,009.33 | 1,019,901.78 |
| Selling, General and Administrative | 7,532,160.00 | 3,449,920.00 | 6,040,110.40 | 3,664,636.80 | 4,835,089.92 |
| Total Expenses | \$12,751,675.00 | \$5,794,787.50 | \$10,245,497.94 | \$6,155,444.63 | \$8,221,440.10 |
| Operating Income | \$1,841,885.00 | \$889,432.50 | \$1,457,215.96 | \$944,789.18 | \$1,146,546.62 |

Assumptions

| | |
|-------------------------------------|---------------|
| Bonus | 100,000.00 |
| Equipment | 5.00% |
| Margin | 62.00% |
| Marketing | 10.00% |
| Research and Development | 0.07 |
| Revenue for Bonus | 15,000,000.00 |
| Selling, General and Administrative | 32.00% |

5/9/2008

| <i>December</i> | <i>Total</i> |
|-----------------|------------------|
| \$25,235,860.00 | \$104,991,851.00 |
| 9,589,626.80 | 39,896,903.38 |
| <hr/> | <hr/> |
| \$15,646,233.20 | \$65,094,947.62 |
| | |
| \$100,000.00 | \$400,000.00 |
| 1,261,793.00 | 5,249,592.55 |
| 2,523,586.00 | 10,499,185.10 |
| 1,703,420.55 | 7,086,949.94 |
| 8,075,475.20 | 33,597,392.32 |
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| \$13,664,274.75 | \$56,833,119.91 |
| | |
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| \$1,981,958.45 | \$8,261,827.71 |