



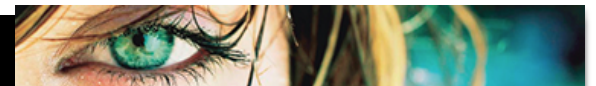
Entertainment Arts Research Inc.

BUSINESS PLAN

Introduction

Entertainment Arts Research Inc (EARI) is recognized as one of the first publicly traded African- American game and app design companies in the United States. EARI has evolved into more than game and apps as it now offers one stop shopping for services and products that enhance the customer experience. They do this by providing cutting edge gamification technology. EARI's gamification technology becomes the impetus that will blend traditional and social marketing programs together in ways that will redefine how companies market and communicate to their customers.

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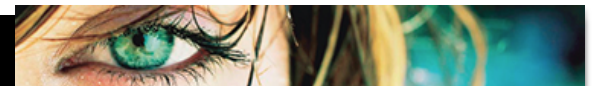


Introduction

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We open doors by providing traditional marketing, technical marketing, game development, game design app design, app development, app promotion on Daily App Dream, email marketing programs, web design, SEO optimization, cloud based telemarketing systems, analytical analysis, social media design, social media optimization, database design, educational programs and educational certificate programs. Collectively all EARI's services and products will educate, promote company brand and enhance customer satisfaction.

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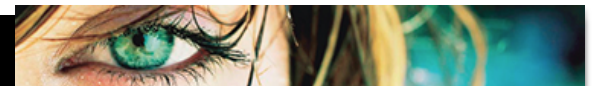
Introduction

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The goal of this business plan is to raise capital to acquire existing companies that are leaders in their field. EARI's goal is to become a one of a kind one stop shop for business management services. EARI will also use the capital to grow their services and products with their own marketing initiative.

EARI has several accepted purchase offers that will increase revenue, define EARI as a leading service provider and differentiate EARI from competitors. The purchase offers include one of the of the nations largest independent brand marketing companies that ranks in the top 3% of revenue out of 21,000 brand marketing companies. Their services they offer clients covers an array of brand building products and services that are unmatched in the industry.

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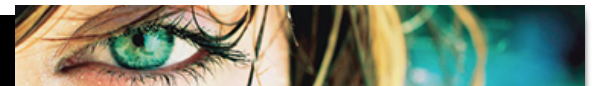
Introduction

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EARL has an accepted offer for an email marketing specialty company that delivers over ten million emails monthly for its client's customers. The email marketing company is a leader in delivering email campaigns for Facebook Likes to get special promotions. It is an innovative provider of email campaigns for several fortune 500 companies and is the leading provider of email campaigns in the hair care industry.

There is also an acceptance offer for one of the leading SEO optimization companies in the nation. It has been featured in INC. magazine and has been on the list of one of New Jersey's fastest growing companies. The SEO optimization company helps some of the top fortune 500 companies maximize their website optimization. Their SEO optimization approach is the gold standard their competitors try to emulate.

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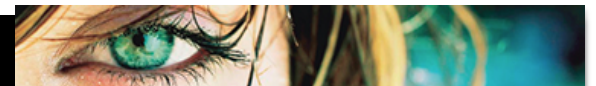


Introduction

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EARI is also finalizing purchase offers that will increase their app library and educational services brand. The goal is to find timeless educational apps and games that have historically excellent download numbers that exceed one million. By focusing on large downloaded apps EARI positions itself with an audience to sell upgraded versions of those apps on Daily App Dream.

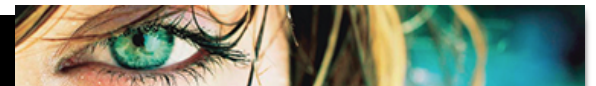
Collectively, the three acquisitions gives EARI a solid foundation to grow their services and be distinguished as an innovative leader in technical and traditional business management services. EARI's commitment to games and apps will enable them to stay ahead of the technology curve by developing and working on new ideas.



The Company

EARI is a Nevada sub chapter S corporation that is listed on the OTC. EARI's main office is in Atlanta and after the brand marketing acquisition will have an office in Dallas, Nashville and Rochester, NY. EARI this year has been featured in many top magazine publications such as the April edition of *Ebony* magazine.

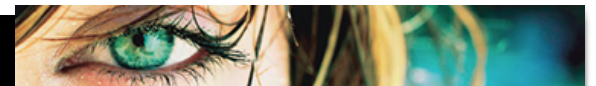
Our Mission is to achieve the highest possible standards in all what we do. Our number one priority and commitment is to deliver results in the services and products we offer.



Management Team

Joseph Saulter, CEO, Chairman of the Board of Directors

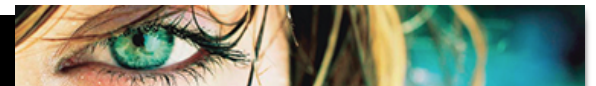
Professor Joseph Sualter is our founder, CEO, and Chairman of the Board, and has served in these capacities since 2002. In this role, he has created an organization focused on African-American game design and development, guided the management of a new educational game for Atlanta Life Financial Group, and developed Urban Video Game Academy, a game technology center for urban school students. Mr. Saulter currently serves as the Chairman of the International Game Developers Association's Diversity Advisory Board and has held the Chairman's position at American Intercontinental University in Atlanta. Mr. Saulter is currently working with video companies, such as EA Sports, in helping to create diversity and opportunity for underprivileged youth in the gaming industry. Through his connections in the gaming industry Mr. Saulter has recruited some of the best designers in the gaming industry to work on EARI's projects.



Management Team

Mark Gibbs, President

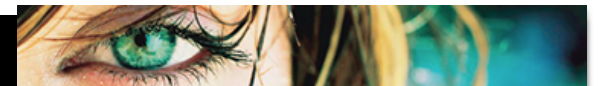
Mark is a recognized marketing and financial leader known for crafting a company's requisite strategic vision. His unique blend of financial and marketing expertise helps to maximize clients' bottom line. For over 25 years as a registered financial consultant, Mark has worked with the most recognized financial firms where he gained experience helping companies go public. In 2005, at the request of his clients, he formed Sail Marketing Inc. to deliver state of the art marketing services to help companies maximize their vertical sales growth through client database management. He was instrumental in helping EARL with the purchase of Daily App Dream and is overseeing the purchase of the brand marketing company Imagination Branding. Mark's responsibilities at EARL will be to keep EARL on track with its new vision as a complete service and promoter of apps and games.



Management Team

Jan Nathanson, Sr. Vice-President

In 1989 Jan founded her brand marketing company that filled an important corporate service niche. In March Jan received the Omnis Award for showing excellence in supplier diversity, business efforts and community outreach. In 2012 her brand marketing company did over \$8.8 million in revenue. After the acquisition of her company Jan will stay on and run the company under EARI Brands. For over 25 years Jan has been a leader in helping companies market their brand and her expertise will help EARI to become a world leader in all what we do.

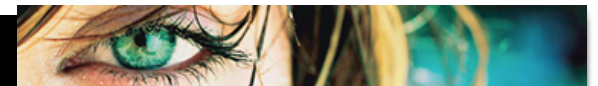


Management Team

Nick Chasinovm, Sr. Vice-President of Digital Marketing

Nick Chasinov is a digital marketing expert, software architect, mentor, and father of twin girls. Mr. Chasinov has been featured in Inc, Forbes, and Entrepreneur magazines, as well as the book "Secrets of the Inc 500". Mr. Chasinov started Teknicks at age 23 and celebrated its ten year anniversary in 2014. Teknicks is a leading SEO Inbound marketing agency providing world class marketing solutions and proprietary technologies that drive actionable insights to some of the most well-known brands. Teknicks is the only privately held Google Analytics Certified Partner in New Jersey, ranked 4 consecutive years in Inc. Magazine's fastest growing companies in America, voted multiple times as one of the best places to work in New Jersey, one of NJ's 50 fastest growing companies, and was awarded New Jersey's "Top Emerging Business of the Year" in 2010. In 2011, Mr. Chasinov was nominated for "Growth Executive of the Year" by NJBIZ for his leadership running Teknicks.

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Management Team

Nick Chasinovm, Sr. Vice-President of Digital Marketing

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Chasinov also Co-founded LookTracker, an eye tracking technology that captures eye movement and provides insight into where people gaze, fixate and look within web sites. In addition, throughout his career, Mr. Chasinov founded several eCommerce websites including the very successful InexpensiveLaptops.net, a site launched to serve the price-conscious laptop shopper offering slightly used warranted computers.

In addition to founding his companies, Nick established and ran the Internet Marketing department for McGraw-Hill Construction (MHC), part of the \$900 Million Information & Media Segment of the McGraw-Hill Companies, a \$7 billion dollar organization. Nick was instrumental in substantially increasing traffic, leads, and advising the organization through the digital transformation of content from print to online.

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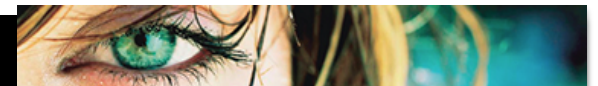


Management Team

Nick Chasinovm, Sr. Vice-President of Digital Marketing

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Nick was responsible for instituting the Search Engine Optimization (SEO) department within the legal unit of LexisNexis and led the strategic execution of sophisticated search engine marketing initiatives for leading properties including Laywers.com, Attorneys.com, and martindale.com. LexisNexis generates over \$4 billion annually, and is part of Reed Elsevier, a \$10 billion publisher and information provider operating in the science, medical, legal, risk and business sectors.

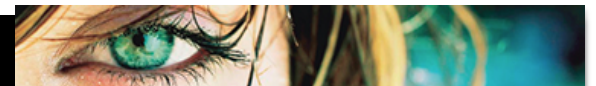


Management Team

Dr. Gary Liu, Vice-President of Educational Research

Dr. Gary Liu earned a Bachelor of Science in Business Administration, Master of Science in Computer Information, Master of Education in Business Education, and Doctor of Education in Workforce Education. He is a researcher, educator, and instructional designer. His research interests are game-based learning, instructional design, and K-12 student motivation. He has published three papers related to game design and computer science and proposed two instructional models to teach computer science and game development. He has strong knowledge in educational research and instructional strategies of K-12 education. He understands K-12 computer science education and masters programming languages of visual scripting, JavaScript, ActionScript, Python, Processing, Java, and C#.

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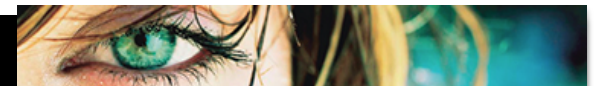


Management Team

Dr. Gary Liu, Vice-President of Educational Research

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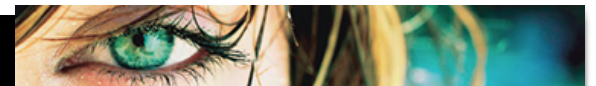
He is experienced in commercial and educational game engines and software environments such as GameMaker, GameSalad, Stencyl, Unity, Scratch, Alice, and App Inventor. He participates in professional activities in game development, game education, and community outreach. He is an active member of IDGA diversity committee and educational research team, a committee member and reviewer of national CSTA, an education supervisor of GA Tech operation reboot program and Atlanta Metro RESA. Dr. Liu enjoys his works to motivate underrepresented students to learn STEM subjects through interactive and authentic learning environments, and he has hosted numerous game and STEM workshops to improve students' academic achievements and transform them to become responsible citizens.



Keys to Success

Taking EARI to the next level will be achieved by reaching and attaining the six main keys for success:

1. Closing the sales of the acquisitions with the Brand marketing company being top priority.
2. Becoming a fully reporting SEC company on Bulletin Boards by the end of 2014.
3. Maximizing sales revenue on EARI's fortune 500 relationships it will inherit at the closing of the acquisitions.
4. Continue to grow and expand Daily App Dream to reach over 1 million monthly visitors in 2015.
5. Look for more collective collaborations that will enhance EARI's services and educational lines.
6. Expand future services offered at EARI to include IT solution services.

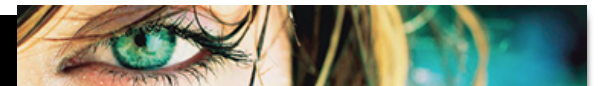


Start Up Summary

EARI is moving in a positive direction after the purchase of Daily App Dream in November of 2012. Daily App Dream has proving to be a leader in boutique app platforms by giving app developers a way to showcase their lost apps in the Apple store.

EARI has recently started a major upgrade to the site of Daily App Dream that should help increase viewer traffic, app downloads and increase revenue five-fold. EARI has other plans to increase revenue on Daily App Dream and the increase of additional service will help EARI to cross sell to help meet its revenue goals over the next two years.

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Start Up Summary

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The real growth in revenue will come with the acquisitions being closed. The acquisitions are being bought with the management teams and employees intact. Combined the acquisitions will consistently generate monthly revenue for EARL over \$850,000. This will allow EARL to focus on growth of the services. EARL will be in position to grow monthly revenue 10% each quarter over the next two years. This will be achieved by a combination of attracting new clients interested in one stop shopping and cross selling of existing clients.

The revenue from the acquisitions will also give EARL a real opportunity moving to Bulletin Boards. The acquisitions will make EARL one of the strongest revenue generating companies on Bulletin Boards at over \$12,000,00.00 million a year in our first full year. This will have the potential to attract new shareholders and could have a positive reaction on stock price. EARL's wants to position themselves to qualify for moving to the NYSE Market Exchange by 2017.

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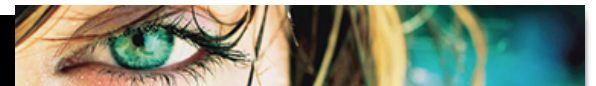
Start Up Summary

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Education is a major ingredient for success. EARL brings education to the forefront. Whether it is employee learning seminars, educating the company's customer or teaching high school children how to build video games, EARL is well positioned to deliver the right educational needs of our clients and the communities we represent.

Today, EARL works with Time Warner, Comcast, TV One and Radio One to bring education seminars to Urban Children throughout the country. Our national program is called Urban Game Jam and can be seen at high schools and campuses throughout the country in 2014 and 2015. EARL is committed to bringing diversity to the game and app arena and opening doors for those who would not have the exposure to game and app design.

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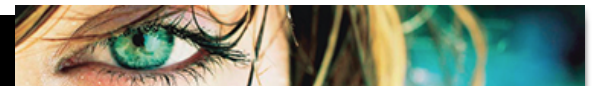


Start Up Summary

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EARI has other products and projects coming in the next year. These projects include an action game called Fire Wire 22. The game is 70% completed and is a priority for EARI to release the game in the next 12 months. The release is being timed to the acquisition closings and the finalization of Daily App Dream's upgrades. This will help EARI reach its goal of a million game downloads in the first three months of release. By attaining the one million downloads in three months will generate a \$300,000 dollar profit during the three month period.

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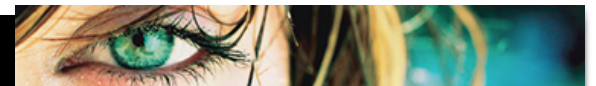


Start Up Summary

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The Shaolin Temple is a \$15 million dollar project that is not included in the startup costs because it is in collaboration with Golden Dragon Studios and one of IMAX's top producers Jonathan Shaw. The project includes a behind the scenes documentary looking at a Temple master's daily life at the Temple. EARI will develop a game, website, app, provide SEO optimization and a virtual world for the project. Financing is being sought by Jonathan Shaw. It is projected to provide a first year annual profit of \$275,000 for EARI in 2016.

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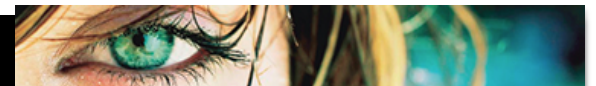


Start Up Summary

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The Gansta Rock project is a future project that is also not included in the startup summary because investment money will come from musicians involved in the project. This project is slated for a late 2016 to 2017 release date.

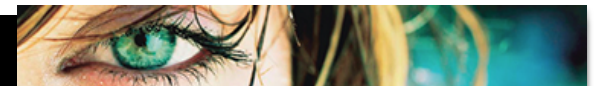
A project in consideration is a winery in upstate New York. Our Chinese colleagues in China have a tremendous interest in the winery in upstate New York. The winery is a one of a kind and would be a tremendous asset for the company. One of the largest wine distributors in China would like the winery to make a reserve wine customized for their international clientele. This relationship has the potential to make millions for EARI in wine and specialty product sales.



Start Up Summary

The capital raised will be used for the following:

1. Finalize the purchase of the brand marketing company.
2. Finalize the purchase of the email marketing company.
3. Purchase the SEO Company.
4. Complete the Fire Wire game for distribution and marketing.
5. Increase revenue on Daily App Dream by marketing for more app downloads.
6. Build a central database infrastructure for cross selling and client databases.
7. Complete the process to become a fully reporting SEC Bulletin Board Company.



Start Up Requirements

Start-up Expenses

Purchase of Brand Marketing Company	\$1,500,000
Purchase the Email marketing company	\$350,000
Purchase the SEO Company	\$1,750,000
Capital needed to finish the game Fire Wire 22	\$350,000
Capital to increase Daily App Dreams downloads to 1 million	\$380,000
Total Start-up Expenses	\$4,330,000

Start-up Assets

Cash Required	\$340,000
Total Assets	\$340,000
Total Assets	\$340,000

Total Requirements

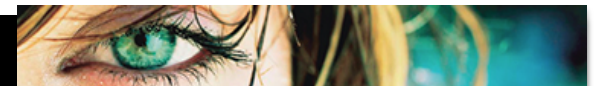
\$4,670,000



Competitive Advantage

As technology continues to evolve understanding how to use the technology becomes more important. Having an understanding how technology along with traditional services can be used to maximize our clients' complete needs is EARL's competitive advantage. Today, especially in marketing, understanding how to properly use technology to market a business is missing. EARL's approach is to harness all services needed for a business to market its brand, attract, attain and grow customer relationships.

Today apps are a major part of what we all use to make our lives easier. Daily App Dream allows visitors to download apps for free that may cost money at the Apple Store. As an app and game builder having your own boutique platform with over 300,000 monthly visitors to showcase your own apps and games becomes a luxury our competitors don't have.



Sales Forecast

Pro Forma Profit and Loss				
	FY 2014	FY 2015	FY 2016	
Sales	\$9,817,250	\$13,200,000	\$21,100,000	
Direct Cost of Sales	\$7,703,372	\$9,907,000	\$15,947,000	
Other Costs of Sales	\$37,000	\$40,000	\$50,000	
Total Cost of Sales	\$7,739,372	\$9,947,000	\$15,997,000	
Gross Margin	\$2,077,878	\$3,253,000	\$5,103,000	
Gross Margin %	21.17%	24.64%	24.18%	
Expenses				
Payroll	\$4252,100	\$370,000	\$390,000	
Marketing/ Promotion	\$84,000	\$120,000	\$150,000	
Depreciation	\$2,100	\$2,100	\$3,000	
Rent	\$52,500	\$120,000	\$120,000	
Utilities	\$4,300	\$10,000	\$10,000	
Insurance	\$3,500	\$12,000	\$12,000	
Payroll Services	\$37,815	\$60,000	\$60,000	
Other	\$4,950	\$5,000	\$7,000	
Total Operating Expenses	\$441,265	\$699,100	\$752,000	

Pro Forma Profit and Loss				
	FY 2014	FY 2015	FY 2016	
Profit Before Interest and Taxes	\$1,636,613	\$2,553,900	\$4,351,000	
EBITDA	\$1,638,713	\$2,556,000	\$4,354,000	
Interest Expense	\$0	\$0	\$0	
Taxes Incurred	\$490,984	\$766,170	\$1,305,300	
Net Profit	\$1,145,629	\$1,787,730	\$3,045,700	
Net Profit Sales	11.67%	13.54%	14.43%	



Pro Forma Cash Flow

Cash Received			
	FY 2014	FY 2015	FY 2016
Cash from Operations			
Cash Sales	\$9,817,250	\$13,200,000	\$21,100,000
Subtotal Cash from Operations	\$9,817,250	\$13,200,000	\$21,100,000
Additional Cash Received	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Received	\$0	\$0	\$0
New Current Borrowing	\$0	\$0	\$0
New Other Liabilities (interest-free)	\$0	\$0	\$0
New Long-term Liabilities	\$0	\$0	\$0
Sales of Other Current Assets	\$0	\$0	\$0
Sales of Long-term Assets	\$0	\$0	\$0
New Investment Received	\$2,813,000	\$0	\$0
Subtotal Cash Received	\$12,630,250	\$13,200,000	\$21,100,000

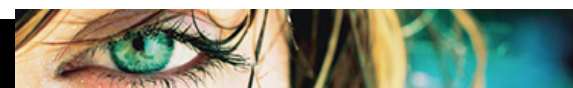
Expenditures			
	FY 2014	FY 2015	FY 2016
Expenditures from Operations			
Cash Spending	\$8,669,521	\$11,410,170	\$18,051,300
Subtotal Spent on Operations	\$8,669,521	\$11,410,170	\$18,051,300
Additional Cash Spent	\$0	\$0	\$0
Sales Tax, VAT, HST/GST Paid Out	\$0	\$0	\$0
Principle Repayment of Current Borrowing	\$0	\$0	\$0
Other Liabilities Principal Repayment	\$0	\$0	\$0
Long-term Liabilities Principal Repayment	\$0	\$0	\$0
Purchase Other Current Assets	\$1,200	\$50,000	\$60,000
Purchase Long-term Assets	\$56,500	\$300,000	\$500,000
Dividends	\$608,000	\$450,080	\$0
Subtotal Cash Spent	\$9,335,221	\$12,210,250	\$18,611,300
Net Cash Flow	\$3,295,029	\$989,750	\$2,488,700
Cash Balance	\$3,635,029	\$4,624,779	\$7,113,479



Pro Forma Balance Sheet

Assets			
	FY 2014	FY 2015	FY 2016
Current Assets			
Cash	\$3,635,029	\$4,624,779	\$7,113,479
Other Current Assets	\$1,200	\$51,200	\$111,200
Total Current Assets	\$3,636,229	\$4,675,979	\$7,224,679
Long-term Assets			
Long-term Assets	\$56,500	\$356,500	\$856,500
Accumulated Depreciation	\$2,100	\$4,200	\$7,200
Total Long-term Assets	\$54,00	\$352,300	\$849,300
Total Assets	\$3,690,629	\$5,028,279	\$8,073,979

Liabilities and Capital			
	FY 2014	FY 2015	FY 2016
Current Liabilities			
Current Borrowing	\$0	\$0	\$0
Other Current Liabilities	\$0	\$0	\$0
Subtotal Current Liabilities	\$0	\$0	\$0
Long-term Liabilities			
Total Liabilities	\$0	\$0	\$0
Paid-in Capital	\$5,626,000	\$5,626,000	\$5,626,000
Retained Earnings	(\$3,081,000)	(\$2,385,451)	(\$597,721)
Earnings	\$1,145,629	\$1,787,730	\$3,045,700
Total Capital	\$3,690,629	\$5,028,279	\$8,073,979
Total Liabilities and Capital	\$3,690,629	\$5,028,279	\$8,073,979
Net Worth	\$3,690,629	\$5,028,279	\$8,073,979

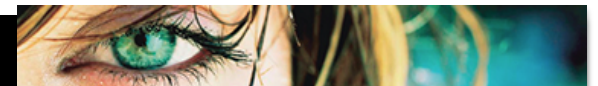


Sales Forecast

In the next two years 90% of EARI's revenue will come from the acquisitions. Increase in revenue will be aided from cross selling and expanding the acquisitions. 10% will come from Daily App Dream and game sales. By the third year Daily App Dream and game sales will represent 25% of total revenue and 35% of total net revenue.

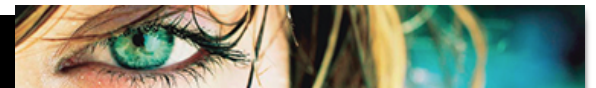
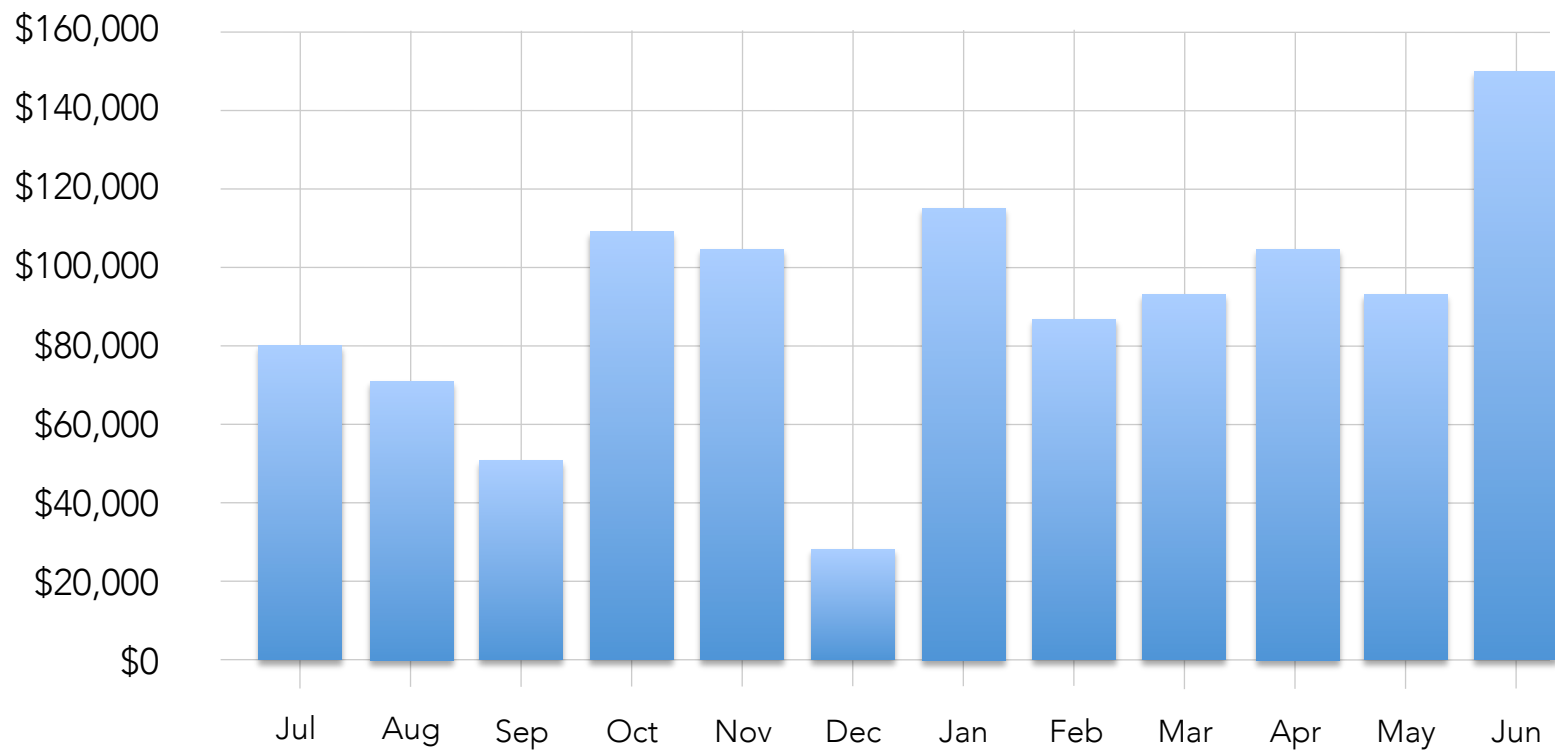
EARI is positioned well to be a leader in offering services for companies looking for a complete traditional and technical marketing package. The ability to offer so many services will allow EARI to be very competitive in pricing. This competitive pricing will allow EARI to grow their services to include a complete suite of IT services by the third year.

The increase of services will help in customer retention as well as attract new clients looking for a particular service. Sales volume will almost triple by the end of the third year since acquiring the targeted companies.



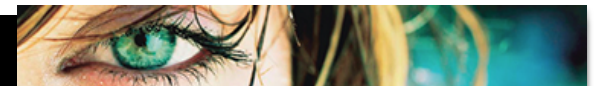
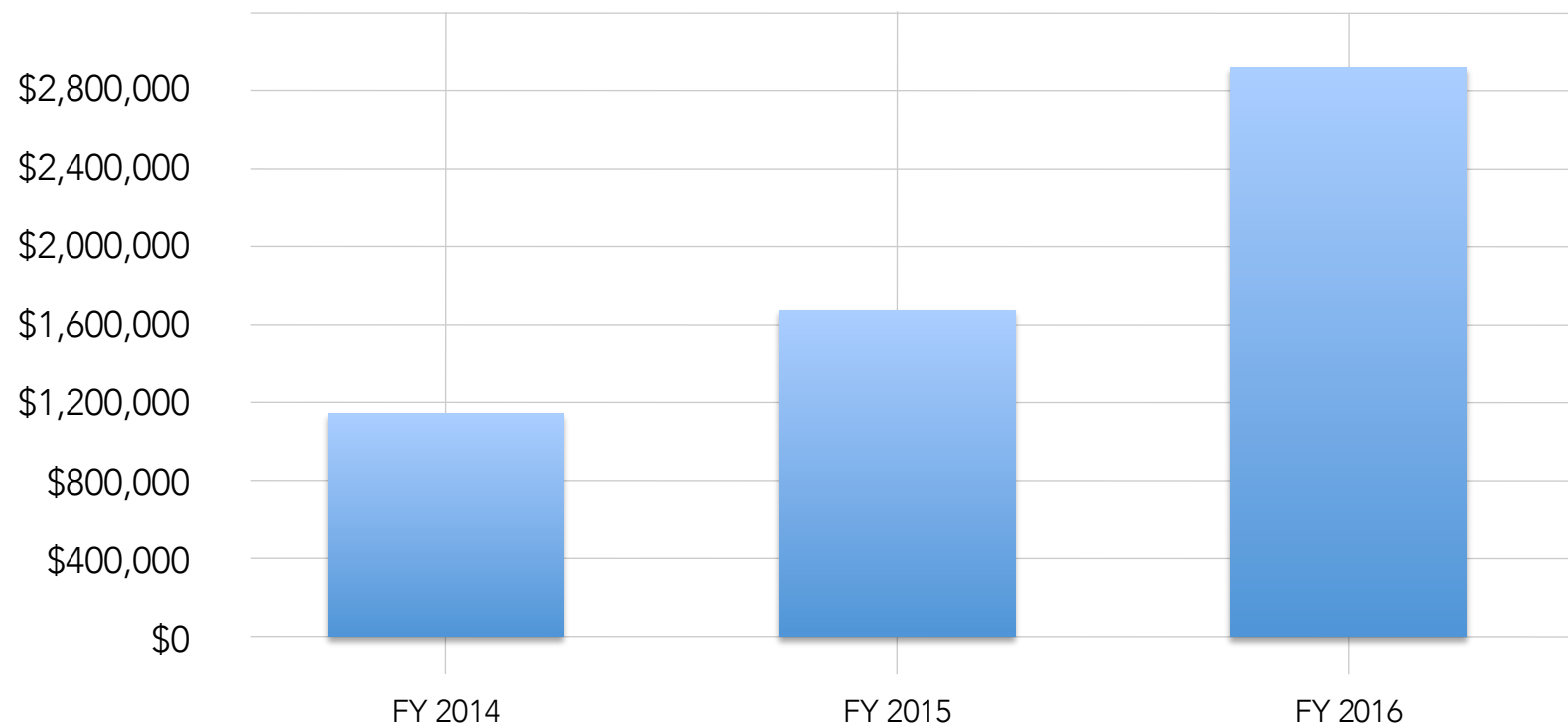
Sales Forecast

Profit Monthly



Sales Forecast

Profit Yearly



Project Pipeline

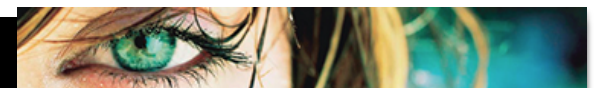
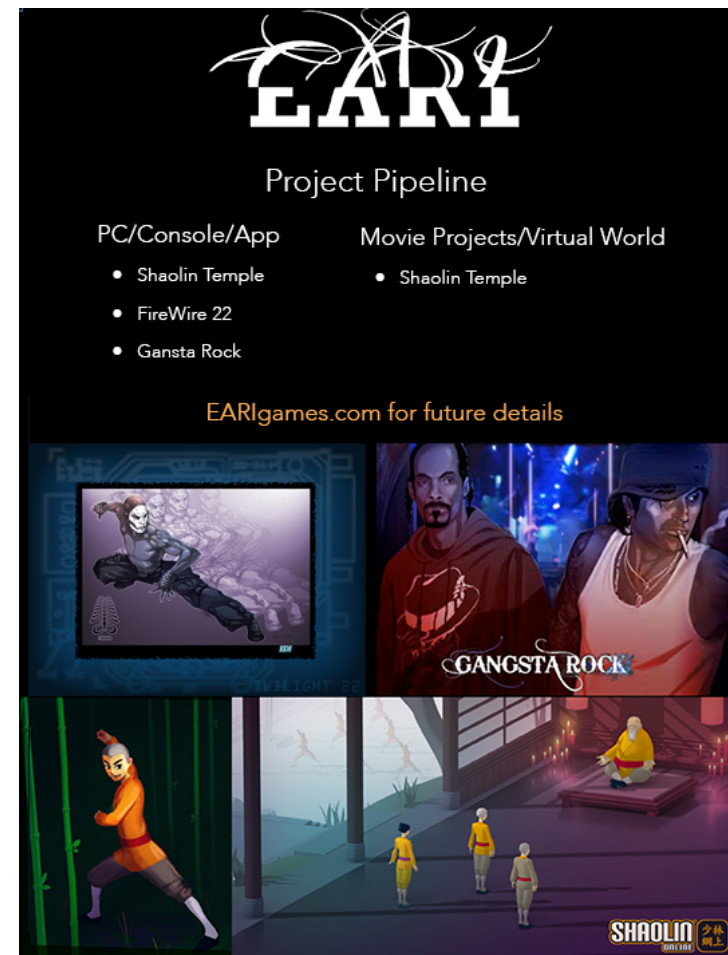
PC/Console/App

- Shaolin Temple
- FireWire 22
- Gangsta Rock

Movie Projects/Virtual World

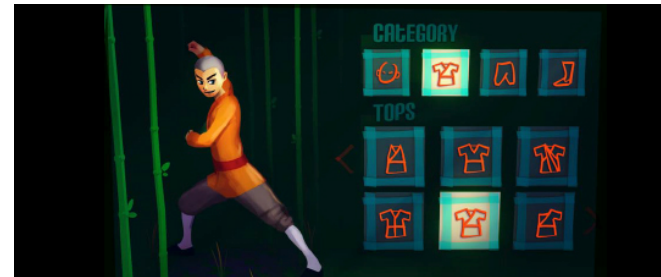
- Shaolin Temple

EARLgames.com for future details



The Shaolin Chronicle Virtual World

- A Shaolin Chronicle is an online game and virtual world where players take on the role of a Shaolin Monk
- Goal is to become a great Shifu (master)
- The game takes you on a journey whereby you will be trained and educated in all aspects of the Shaolin philosophy
- Players will advance yourself on a personal level and build a monastery
- Gameplay focuses both on the meditation, medicine and Kung-fu of the Shaolin Temple
- Social Network: Players are encouraged to compete or cooperate by forming a clan with other players
- All monks from the clan can assist with the temple's tasks, like defense, exchange knowledge, crafting and delivering goods or trading



The Shaolin Chronicle Virtual World

