

**EXECUTIVE SERVICES GROUP****408 West 57<sup>th</sup> Street, Suite 8E****New York, New York 10019****Telephone (917) 214-8918****Facsimile (347) 710-1183**

September 7, 2010

Mr. Kevin Jasper  
President  
Insight Management Corp.  
408 West 57<sup>th</sup> Street, Suite 8E  
New York, NY 10019

Dear Mr. Jasper:

This letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Executive Support & Services Group, Corp. ("ESSG"), provides small and emerging public companies with administrative assistance in complying with the rules of the Securities Exchange Commission and self-regulating organizations (SRO) such as Pink Sheets OTC, Inc. This assistance includes bookkeeping, financial analysis, reporting, preparation of financial statements, EDGAR compliant documents and /or filings, recruitment, and general management consulting. Our staff includes attorneys, certified public accounts, financial analyst and general business consultants.

We understand that you would like us to provide the following services:

1. Record of all journals including capital stock
2. general ledger
3. Reconcile bank statements
4. Post earnings records
5. Accounts Receivable
6. Accounts Payable
7. Asset Registry

In keeping track of your financial and capital stock transactions, we will employ Quick Books On-line which will allow you to access your financial information from your computer, laptop and/or smart phone.

Since we understand that you are a reporting company with the Securities and Exchange Commission, we can assist you by preparing the documents required to comply with the regulations of the Commission. These services are billed based upon the type of form and the filing regulation attached thereto. All forms are prepared as EDGAR compliant documents. EDGAR is the electronic reporting system of the

Securities and Exchange Commission. We will be happy to file your reports on EDGAR for an additional charge of ten (\$10.00) Dollars per page.

Since we understand our assignment is to provide accountancy services, we will be unable to provide the PCAOB audit required by the Securities and Exchange Commission. However, we can provide an independent registered audit company to complete your audit when the time comes. The cost of the audit will be determined by the audit company based on their criteria. We provide assistance managing your auditor, the fee for this service is dependent on the nature and extent of our involvement

If you like, we will prepare your annual tax returns. The fee for this service will depend on the complexity of the return. Prior to commencing the completion of your return we will discuss the cost with you. Whether we prepare your return or not, we will cooperate fully with you in assuring the return is prepared correctly and in a timely fashion.

We provide payroll services for \$100 per month and if we are preparing the checks, \$.30 per check. This service includes all local, state and federal payroll associated tax returns and deposits.

We can provide the services above either cafeteria style, where you choose when and what service to employ, or if you like we can provide you with a full time leased accounting professional. The fees for each service we provide are generally based on an hourly rate, except for bookkeeping and payroll services which are billed monthly at the following rates:

Bookkeeping	\$500. Per month, per company
Payroll	\$100 Per month, per company + \$.30 per check And \$2.00 per employee per pay period. (Includes Payroll Tax Services)

If you choose to use the leased employee option, we will provide a fully qualified full time accountant who will be on our payroll. You will not be responsible for payroll taxes, including worker's compensation, disability, FICA, medicare, or other statutory benefits, nor will you be responsible for Health and Welfare coverage. Typically this service is billed monthly at an average rate of \$ 7000 per month.

When the time comes that your company is able to afford to recruit full time professional accounting and administrative personnel, we will be happy to assist you in finding the right person. This includes conducting the search, background checks, negotiating salary and benefits. Our fee for professional recruitment is twenty (20%) of the first year's gross salary, to be paid ten (10%) at the time of engagement for the service and the balance upon acceptance of the offer of employment.

As you grow we can help you with many of your administrative needs from policies to corporate governance. Among other services, we are able to provide personnel

policy, shareholder relations, EEO and OFCCP compliance, business plans and organizational development.

This engagement is limited the accounting services indicated above. We will not audit your financial statements, or any other accounting documents and information you provide. Accordingly, we ask that you do not in any manner refer to this as an audit or review. We will, however, review your financial statements in accordance with generally accepted auditing standards. Therefore, we may require information to verify the data you submit for accuracy or completeness. In general, however, we will rely on you as to the accuracy and completeness of the documents and information you provide to us. Accordingly, our engagement cannot be solely relied upon to disclose errors, fraud, or other illegal acts that may exist. However, we will inform you of any material errors, fraud or other illegal acts that come to our attention, unless they are clearly inconsequential. In addition, we have no responsibility to identify and communicate significant deficiencies or material weaknesses in your internal controls as part of this engagement, and our engagement cannot, therefore be relied upon to make disclosure of such matters.

You are responsible for adopting sound accounting policies, for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, for retaining supporting documentation for those transactions, and for devising a system of internal controls. Furthermore, you are responsible for management decisions and functions, for designating a competent employee to act as liaison for any of the services we provide, and for evaluating the adequacy and results of those services.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Company involving (a) management (b) employees who have significant roles in internal control, and (c) others where the fraud could have a material effect on the financial statements. You are also responsible for informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Company received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

Prior to preparation and execution of this engagement letter, we discussed with you the fact that we provide clients with levels of service higher than bookkeeping, such compilation services, administrative services, recruiting, corporate governance, preparation of disclosure documents and the publishing of such documents through EDGAR to the Securities and Exchange Commission or on the appropriate disclosure sites for the Pink Sheets; and we explained to you the manner in which such levels of service differ from bookkeeping. We can provide clients with services specifically focused on identifying and addressing weaknesses in internal controls (internal control review), and on searching for the existence of fraud within your company (fraud audit). We further explained the additional costs associated with such higher and different

levels of service. If you desire to engage us for these matters, we may not require a new written instrument, but may perform such activities at your request and invoice you monthly for any of these services.

In order for us to complete this engagement, and to do so efficiently, we require unrestricted access to the following documents and information concerning your company:

1. Copies of basic documents reflecting your financial transactions, including check stubs, summaries of cash receipts and sales (cash and charge), bank statements and canceled checks, listings of accounts receivable and accounts payable, and documentary support of property and equipment transactions-purchases, trades, sales, and other dispositions;
2. Information concerning any mortgage or pledge of business assets on business debts, any personal guarantees or debt, leases, or other information that effects or may effect the results of operations of the business;
3. Any other financial information necessary for purpose of reflection on your accounting records, trial balance and tax returns, including, but not limited to the cost of any environmental impact study anticipated in the extraction of minerals, oil and gas;
4. Identification of all cash receipts as to source (i.e., loans, sales, etc.), and information concerning all transactions that are consummated with cash.
5. List of any equipment owned or leased by the Company including its date of purchase or lease, and the expected "useful life" of such equipment.
6. Any pre-paid business insurance or other pre-paid expenses.
7. The total number of shares issued and outstanding.
8. Any transactions with related persons other than transactions in the normal course of business, including but not limited to material contracts with owners of common equity of 5% or more, loans from shareholders.
9. Any chart of accounts you may have already developed, and if your income expenses are segregated by project a list identifying the same.

Any failure to provide such documents and information on a timely basis, will impede our services, and may require us to suspend our services or withdraw from the engagement. You agree to accept responsibility for any effect on your accounting records and financial statements of basic financial information or transaction documents not submitted to us for processing and entry, or losses that may result from their absence.

For purposes of entry of the financial information from your basic transaction documents, all entries shall be entered pursuant to their classification according a chart of accounts approved by you. As business conditions change, we may mutually agree to change/modify this arrangement.

Prior to commencing our services, we require that you provide us with a retainer of \$2000.00. This retainer includes the set-up of your books which is required to bring your financial data into conformity with our version of Quick Books and for an accountant's review for completeness. This fee is in addition to the normal monthly charge which is due on the first of each month. Fees and costs for bookkeeping services are billed monthly at the fixed rate of \$500 per month, which includes the preparation of monthly detailed income and expense reports. Your first monthly payment will be due October 1, 2010.

You will be billed separately for the preparation of quarterly financial reports which will be provided to your auditor as well as to you. The quarterly financial statements will be compiled pursuant to Generally Accepted Accounting Principles (GAAP) and presented in such a way as to assist your auditors complete their audit efficiently and in a timely fashion. Further, we will assist you in the preparation of the appropriate report for filing with the Securities and Exchange Commission. The fee for this service is \$3000 for the quarterly reports and \$5000 for the annual report which includes providing liaison services with your auditors throughout the annual audit.

We reserve the right to suspend our services or to withdraw from this engagement in the event that any payments due are deemed delinquent. In the event that any collection action is required to collect unpaid balances due us, you agree to reimburse us for our costs of collection, including attorneys' fees.

If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us through the date of termination.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmission, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or

communication of confidential or proprietary information.

It is our policy to retain engagement documentation for a period of seven years, after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement, and you will provide us with a receipt for the return of such records. The balance of our engagement file, other than the compiled financial statement, which we will provide to you at the conclusion of the engagement, is our property, and we will provide copies of such documents at our discretion and if compensated for any time and costs associated with the effort.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information obtained and/or prepared during the course of this engagement, you agree to compensate us at our standard hourly rates then existing for the time we expend in connection with such response, and to reimburse us for all of our out-of-pocket costs incurred in that regard.

In the event that we are or may be obligated to pay any cost, settlement, judgment, fine, penalty, or similar award or sanction as a result of a claim, investigation, or other proceeding instituted by any third party, and if such obligation is or may be a direct or indirect result of any inaccurate or incomplete information that you provide to us during the course of this engagement, you agree to indemnify us, defend us, and hold us harmless against such obligation.

You agree that any dispute (other than our efforts to collect an outstanding invoice) that may arise regarding the meaning, performance or enforcement of this engagement, or any prior engagement that we have performed for you, will, prior to resorting to litigation, be submitted to mediation, and that the parties will engage in the mediation process in good faith once a written request to mediate has been given by any party to the engagement. Any mediation initiated as a result of this engagement shall be administered within the county of New York, State of New York, by the American Arbitration Association, according to its mediation rules, and any ensuing litigation shall be conducted within said county, according to New York law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of the mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the accrual of the cause of action, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the annual fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement letter is contractual in nature, and includes all of the relevant terms that govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after consideration and consultation with counsel if so desired, you agree that the terms of this letter shall govern this engagement, please sign the copy of this letter in the space provided and return the original signed letter to me, keeping a fully-executed copy for your records.

Thank you for your attention to this matter, and please contact me with any questions you may have.

Very truly yours,

Edward J. da Parma  
President

**ACCEPTED:** **AGREED:**

Insight Management Corporation

By: Kevin  
Its: President

Sept 7<sup>th</sup> 2010  
Date