

**PINK SHEET'S GUIDELINES
FOR PROVIDING ADEQUATE CURRENT INFORMATION
PURSUANT TO RULE 15C2-11**

BROKER-DEALERS SUBMITTING QUOTATIONS FOR OTC SECURITIES ARE URGED TO CONSIDER THEIR RESPONSIBILITIES TO AVOID VIOLATIONS OF THE REGISTRATION AND ANTI-FRAUD REQUIREMENTS OF THE FEDERAL SECURITIES LAWS.

Pink Sheets believes *adequate current information* must be publicly available when an issuer's securities are quoted by a broker-dealer under the following circumstances:

- At the time of initial quotation in public markets;
- At any time corporate insiders or other affiliates of the issuer are offering, buying or selling the issuer's securities in the OTC market;
- During any period that the issuer or affiliates of the issuer are directly or indirectly engaged in promotional activities having the effect of encouraging trading of the issuer's securities in the OTC market; or
- At the time securities initially sold in a private placement become freely tradeable in the OTC market.

Pink Sheets generally views publicly available information about the issuer adequate that is less than 90 days old and includes, at a minimum, the information specified in paragraphs (a)(5)(i) to (xiii), inclusive, and paragraph (a)(5)(xvi) of Rule 15c2-11 under the Securities Exchange Act of 1934. The following guidelines should be used to respond to the information categories specified in Rule 15c2-11. **If requested information is not available or applicable, please indicate this in your response.**

Item (i): The exact name of the issuer and its predecessor (if any).

Anywhere MD Inc. and its predecessor was Telcom Direct, Inc

Item (ii): The address of its principal executive offices.

Anywhere MD, Inc Steve Hixson 3528 El Camino Real Atascadero, Ca 93422

Item (iii): The state of incorporation, if it is a corporation.

Incorporated in the state of Nevada on December 6th 2002

- Item (iv): The exact title and class of the security.**
Item (v): The par or stated value of the security.
Item (vi): The number of shares or total amount of the securities outstanding as of the end of the issuer's most recent fiscal year.

As of December 31st, 2003

ISSUER'S EQUITY SECURITIES

Common stock, 25,000,000 shares authorized, par value \$.001
Common stock issued and outstanding: 5,007,000 shares. 500,000 in public float
Preferred stock, 0 shares authorized, par value \$.001
Preferred stock issued and outstanding: ____0____ shares.

CUSIP # 879215101 SYMBOL: TLDR EIN # 51-0437237

As of November 08th 2004

Common stock, 100,000,000 shares authorized, par value \$.001
Common stock issued and outstanding: 25,035,000 shares. 2,500,000 in public float
Preferred stock, 0 shares authorized, par value \$.001
Preferred stock issued and outstanding: ____0____ shares.

As of November 08th, 2004 the company has 64 shareholders
The company opened a Reg D, Rule 504 private placement in June, 2004 for 500,000 shares @ \$.02=\$10,000 (see exhibit 3)
The company had a 5 for 1 forward split effective 11/08/04

As of March 31st, 2005 SYMBOL ANWM

Common stock, 250,000,000 shares authorized, par value \$.001
Common stock issued and outstanding: 200,000,000 shares. 3,500,000 in public float
Preferred stock, 0 shares authorized, par value \$.001
Preferred stock issued and outstanding: ____0____ shares.

- Item (vii): The name and address of the transfer agent.**

TRANSFER AGENT

First American Stock Transfer, Inc.
1717 E. Bell Rd., Ste. 202
Phoenix, AZ 85022
(602) 485-1346

First American Stock Transfer is registered under the Exchange Act

- Item (viii): The nature of the issuer's business.**

In describing the issuer's business, please provide the following information:

A. Business Development. Describe the development of the issuer during the last three years. If the issuer has not been in business for three years, provide this information for any predecessor company. This business development description should also specifically include:

1. the form of organization of the issuer (e.g., corporation, partnership, limited liability company, etc.); NEVADA CORPORATION
2. the year that the issuer (or any predecessor) was organized; DECEMBER 2002
3. whether the issuer (and/or any predecessor) has been in bankruptcy, receivership or any similar proceeding; NONE
4. any material reclassification, merger, consolidation, or purchase or sale of a significant amount of assets not in the ordinary course of business; N/A
5. any change of control; NONE
6. any increase in 10% or more of the same class of outstanding equity securities; 5 FOR 1 FORWARD SPLIT EFFECTIVE 11/08/04 and 175,000,000 issued to Steve Hixon per 2/1/05 merger agreement
7. any delisting of the issuer's securities by any securities exchange or NASDAQ. NONE

B. Business of Issuer. Describe the issuer's business. Please also include, to the extent material to an understanding of the issuer, the following specific items:

Anywhere MD INC. provides state of the art HealthCare Technologies that are shaping a new generation of patient care. Anywhere MD's expertise in clinical documentation for physicians offer a broad range of technology products to improve productivity for healthcare providers and enable them to diagnose, treat and manage patient information at the highest level.

Anywhere MD INC develops, markets, sells and supports proprietary software applications for mobile handheld devices. These mobile applications provide the physician with the most recent and accurate healthcare information at the "Point Of Care." This technology eliminates a confusing and tedious 'paper trail' that can lead to inaccurate and inadequate patient charting, resulting in mal-practice suites and poor patient care.

1. the issuer's primary and secondary SIC Codes; 7389
2. the effect of existing or probable governmental regulations on the business; NONE
3. an estimate of the amount spent during each of the last two fiscal years on research and development activities, and, if applicable, the extent to which the cost of such activities are borne directly by customers; NONE
4. costs and effects of compliance with environmental laws (federal, state and local); NONE
5. number of total employees and number of full time employees. 8

C. Investment Policies. Describe the issuer's policies with respect to each of the following types of investments. State whether there are any limitations of the percentage of assets which may be invested in any one investment, or type of instrument, and indicate whether such policy may be changed without a vote of security holders. State whether the issuer's policy is to acquire assets primarily for possible capital gain or primarily for income.

1. *Investments in real estate or interests in real estate.* NONE
2. *Investments in real estate mortgages.* NONE
3. *Securities of or interests in persons primarily engaged in real estate activities.* NONE

Item (ix): The nature of products or services offered.

Anywhere MD INC. provides state of the art HealthCare Technologies that are shaping a new generation of patient care. Anywhere MD's expertise in clinical documentation for physicians offer a broad range of technology products to improve productivity for healthcare providers and enable them to diagnose, treat and manage patient information at the highest level.

Anywhere MD INC develops, markets, sells and supports proprietary software applications for mobile handheld devices. These mobile applications provide the physician with the most recent and accurate healthcare information at the "Point Of Care." This technology eliminates a confusing and tedious 'paper trail' that can lead to inaccurate and inadequate patient charting, resulting in mal-practice suites and poor patient care.

In responding to this item, please describe the following:

1. principal products or services, and their markets;
2. distribution methods of the products or services;
3. status of any publicly announced new product or service;
4. competitive business conditions, the issuer's competitive position in the industry, and methods of competition;
5. sources and availability of raw materials and the names of principal suppliers;
6. dependence on one or a few major customers;
7. patents, trademarks, licenses, franchises, concessions, royalty agreements or labor contracts, including their duration; and
8. the need for any government approval of principal products or services. Discuss the status of any requested government approvals.

Item (x): The nature and extent of the issuer's facilities.

The company currently has sufficient facilities to maintain its desired growth

Item (xi): The name of the chief executive officer, members of the board of directors, as well as counsel, accountant and public relations consultant.

In responding to this item, please provide the full names, business addresses, employment histories, board memberships, other affiliations, and number of securities (and of which class) beneficially owned by each such person, which information must be no older than the end of the most recent fiscal year, for the issuer's:

- a. Executive Officers: Steven J Hixson, CEO
- b. General Partners; N/A
- c. Promoters; N/A
- d. Control Persons; Steven Hixson

e. Counsel; The O'Neal Law Firm, P.C.
 Attention: William D. O'Neal, Esq.
 668 North 44th Street
 Suite #233
 Phoenix, Arizona 85008
 Ph: (602) 267-3855
 Fax: (602) 267-7400

f. Accountant or Auditor

AUDITORS
SHELLEY INTERNATIONAL, CPA
161 East 1st Street
Suite #1
Mesa, Arizona 85201
(480) 461-8301

g. Public Relations Consultant. N/A

None of the foregoing persons have, in the last five years, been the subject of:

1. a conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);
2. the entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;
3. a finding or judgment by a court of competent jurisdiction (in a civil action), the SEC, the CFTC, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or
4. the entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended or otherwise limited such person's involvement in any type of business or securities activities.

With respect to counsel for the issuer, the information should include counsel's telephone number and email address. Please attach as an exhibit any opinion by issuer's counsel stating that any securities of the issuer may be sold pursuant to an exemption from registration under Section 5 of the Securities Act of 1933. (See exhibit)

With respect to the issuer's accountant or auditor, the information should include the accountant's phone number and email address and a description of the accountant's licensing and qualifications to perform such duties on behalf of the issuer.

With respect to the issuer's public relations consultant, the information should include the consultant's telephone number and email address. N/A

To the extent not otherwise disclosed in response to the foregoing, provide a list of all persons holding more than five percent (5%) of any class of the issuer's equity securities. N/A

Item (xii): The issuer's most recent balance sheet and profit and loss and retained earnings statements. (See exhibit)

The financial statements requested pursuant to this item should be prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP). For information regarding U.S. GAAP, see <http://cpaclass.com/gaap/gaap-us-01a.htm>. The issuer should provide a balance sheet as of the end of the issuer's (or its predecessor's) most recent fiscal year, and statements of income, cash flows and changes in stockholders' equity for the fiscal year preceding the date of such audited balance sheet. The issuer should also provide interim financial statements as of the most recent fiscal quarter, which includes a balance sheet as of the end of the most recent fiscal quarter and income statements and statements of cash flows for the interim period up to the date of such balance sheet and the comparable period of the preceding fiscal year.

Information contained in annual financial statements will not be considered current more than 90 days after the end of the issuer's fiscal year immediately following the fiscal year for which such statement are provided, or with respect to quarterly financial statements, more than 45 days after the end of the quarter immediately following the quarter for which such statements are provided.

All such financial statements should either be audited or contain a certification by the chief financial officer of the issuer, or any other person responsible for the preparation of such statements, that such statements, and the notes thereto, present fairly, in all material respects, the financial position of the issuer and the results of its operations and cash flows for the periods presented, in conformity with accounting principles generally accepted in the United States, consistently applied.

Item (xiii): Similar financial information for such part of the 2 preceding fiscal years as the issuer or its predecessor has been in existence. (see exhibit)

Please refer to the instructions to item (xii) above in responding to this requirement.

Item (xvi): Whether any quotation is being submitted or published directly or indirectly on behalf of the issuer, or any director, officer or any person, directly or indirectly the beneficial owner of more than 10 percent of the outstanding units or

shares of any equity security of the issuer, or at the request of any promoter for the issuer, and, if so, the name of such person, and the basis for any exemption under the federal securities laws for any sales of such securities on behalf of such person. N/A

Interim Reports

Important: The following is a description of events that may be material to the issuer and its securities. Persons with knowledge of such events would be considered to be in possession of material nonpublic information and may not buy or sell the issuer's securities until or unless such information is made public.

The issuer should make public disclosure regarding any of the following events by disseminating a press release within 10 business days following their occurrence:

1. Entry into a Material Definitive Agreement.

(a) If the issuer has entered into a material definitive agreement not made in the ordinary course of business of the issuer, or into any amendment of such agreement that is material to the issuer, disclose the following information: N/A

2. Termination of a Material Definitive Agreement.

(a) If a material definitive agreement which was not made in the ordinary course of business of the issuer and to which the issuer is a party is terminated otherwise than by expiration of the agreement on its stated termination date, or as a result of all parties completing their obligations under such agreement, and such termination of the agreement is material to the issuer, disclose the following information:
N/A

3. Completion of Acquisition or Disposition of Assets.

If the issuer or any of its majority-owned subsidiaries has completed the acquisition or disposition of a significant amount of assets, otherwise than in the ordinary course of business, disclose the following information: N/A

4. Creation of a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement of a Issuer.

(a) If the issuer becomes obligated on a direct financial obligation that is material to the issuer, disclose the following information: N/A

(b) If the issuer becomes directly or contingently liable for an obligation that is material to the issuer arising out of an off-balance sheet arrangement, disclose the following information: N/A

5. Triggering Events That Accelerate or Increase a Direct Financial Obligation or an Obligation under an Off-Balance Sheet Arrangement.

(a) If a triggering event causing the increase or acceleration of a direct financial obligation of the issuer occurs and the consequences of the event are material to the issuer, disclose the following information: N/A

(b) If a triggering event occurs causing an obligation of the issuer under an off-balance sheet arrangement to increase or be accelerated, or causing a contingent obligation of the issuer under an off-balance sheet arrangement to become a direct financial obligation of the issuer, and the consequences of the event are material to the issuer, disclose the following information: N/A

(c) A “triggering event” is an event, including an event of default, event of acceleration or similar event, as a result of which a direct financial obligation of the issuer or an obligation of the issuer arising under an off-balance sheet arrangement is increased or becomes accelerated or as a result of which a contingent obligation of the issuer arising out of an off-balance sheet arrangement becomes a direct financial obligation of the issuer. N/A

6. Costs Associated with Exit or Disposal Activities.

If the issuer's board of directors, a committee of the board of directors or the officer or officers of the issuer authorized to take such action if board action is not required, commits the issuer to an exit or disposal plan, or otherwise disposes of a long-lived asset or terminates employees under a plan of termination described in paragraph 8 of FASB Statement of Financial Accounting Standards No. 146 Accounting for Costs Associated with Exit or Disposal Activities (SFAS No. 146), under which material charges will be incurred under generally accepted accounting principles applicable to the issuer, disclose the following information: N/A

7. Material Impairments.

If the issuer's board of directors, a committee of the board of directors or the officer or officers of the issuer authorized to take such action if board action is not required, concludes that a material charge for impairment to one or more of its assets, including, without limitation, impairments of securities or goodwill, is required under generally accepted accounting principles applicable to the issuer, disclose the following information: N/A

8. Unregistered Sales of Equity Securities.

If the issuer sells equity securities in a transaction that is not registered under the Securities Act, indicate the nature of the offering (Rule 504, intrastate, etc.) and any jurisdictions where the offering was registered or qualified. N/A

9. Material Modification to Rights of Security Holders.

(a) If the constituent instruments defining the rights of the holders of any class of securities of the issuer have been materially modified, disclose the date of the modification, the title of the class of securities involved and briefly describe the general effect of such modification upon the rights of holders of such securities. N/A

(b) If the rights evidenced by any class of securities have been materially limited or qualified by the issuance or modification of any other class of securities by the issuer, briefly disclose the date of the issuance or modification, the general effect of the issuance or modification of such other class of securities upon the rights of the holders of the registered securities. N/A

10. Changes in Issuer's Certifying Accountant.

(a) If an independent accountant who was previously engaged as the principal accountant to audit the issuer's financial statements, or an independent accountant upon whom the principal accountant expressed reliance in its report regarding a significant subsidiary, resigns (or indicates that it declines to stand for re-appointment after completion of the current audit) or is dismissed, the issuer should state: N/A

11. Non-Reliance on Previously Issued Financial Statements or a Related Audit Report or Completed Interim Review.

(a) If the issuer's board of directors, a committee of the board of directors or the officer or officers of the issuer authorized to take such action if board action is not required, concludes that any previously issued financial statements covering the last three fiscal years or interim periods since the end of the last fiscal year should no longer be relied upon because of an error in such financial statements as addressed in Accounting Principles Board Opinion No. 20, as may be modified, supplemented or succeeded, disclose the following information: N/A

12. Changes in Control of Issuer.

(a) If, to the knowledge of the issuer's board of directors, a committee of the board of directors or authorized officer or officers of the issuer, a change in control of the issuer has occurred, furnish the following information: N/A

13. Departure of Directors or Principal Officers; Election of Directors; Appointment of Principal Officers.

(a) If a director has resigned or refuses to stand for re-election to the board of directors since the date of the last annual meeting of shareholders because of a disagreement with the issuer, known to an executive officer of the issuer on any matter relating to the issuer's operations, policies or practices, or if a director has been removed for cause from the board of directors, disclose the following information: N/A

(b) If the issuer's principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or any person performing similar functions retires, resigns or is terminated from that position, or if a director retires, resigns, is removed, or refuses to stand for re-election (except in circumstances described in paragraph (a) above), disclose the fact that the event has occurred and the date of the event. N/A

(c) If the issuer appoints a new principal executive officer, president, principal financial officer, principal accounting officer, principal operating officer or person performing similar functions, disclose the following information with respect to the newly appointed officer: N/A

14. Amendments to Articles of Incorporation or Bylaws; Change in Fiscal Year.

(a) If an issuer amends its articles of incorporation or bylaws, disclose the following information: N/A

15. Amendments to the Issuer's Code of Ethics, or Waiver of a Provision of the Code of Ethics.

(a) Briefly describe the date and nature of any amendment to a provision of the issuer's code of ethics that applies to the issuer's principal executive officer, principal financial officer, principal accounting officer or controller or persons performing similar functions. N/A

(b) If the issuer has granted a waiver, including an implicit waiver, from a provision of the code of ethics to an officer or person described in paragraph (a) above, briefly describe the nature of the waiver, the name of the person to whom the waiver was granted, and the date of the waiver. N/A

Exhibit 1

***The O'Neal Law Firm
668 North 44th St, Ste 233
Phoenix, Az 85008
602-267-3856
602-267-7401***

Charles J. Smith
President
Telcom Direct, Inc
4790 Caughlin Pkwy, # 387
Reno, Nv 89509
Re: Tradability Opinion

Dear Mr. Smith:

You have requested that I provide you with a legal opinion as corporate securities counsel for Telcom Direct, Inc. (the "Company") with respect to the issuance and tradability of certain shares of the Company's common stock.

In connection with this opinion, I have reviewed applicable federal and state laws, rules and regulations and have made such investigations and examined such documents and material related to the Company as I have deemed necessary and appropriate under the circumstances, including, but not limited to, the following:

1. Articles of Incorporation of the Company as filed with the Nevada Secretary of State and Bylaws adopted by the Company;
2. Various corporate books and records, including minutes of directors meetings and resolutions of the Company's Board of Directors related to the authorization and issuances of the Shares;
3. The Company's Stock Transfer Record dated December 6th, 2004, as certified by the Company's transfer agent.

Legal Opinion

Based on the foregoing, it is my opinion that there are 25,035,000 common shares of stock issued and outstanding as of December 6th, 2004, and that such shares have been duly issued and are non-assessable. Further, it is our opinion that 25,035,000 shares of the Company's common stock have met the two-year holding period set forth in Rule 144(k) of the Securities Act of 1933 and qualify for the exemption from registration set forth therein, and there will be no restriction on resale of said securities.

This opinion is solely for the use of the Company and may not be published or provided to any person or entity other than with the Company's market maker and the NASD in connection with said market makers Form 211 filing and related due diligence. Do not hesitate to call me if you have any questions.

Very truly yours,

/s/William D. O'Neal

EXHIBIT 2
FINANCIAL STATEMENTS

Certification

I Steven Hixson President of Anywhere MD, Inc, Inc on this 16th day of May, 2005 hereby certify that the financial statements filed herewith and any notes thereto, fairly represent in all material aspects, the financial position and results of operations for the periods presented in conformity with accounting principles generally accepted in the United States.

Anywhere MD, Inc
Balance Sheets

March 31,
2004 2005

ASSETS

Current Assets	
Cash	\$ 950 \$ 7,981.56
Inventory	573 3,698.65
Accounts Receivable	27,062.99
Deposits	529.00

Total Current Assets	1,523 39,272.20

Other Assets	
Deferred Tax Asset	278 0
Loan to Shareholder	2,555
Fixed Assets	9,073.63

Total Other Assets	2,833

Total Assets	\$ 4,356 \$ 48,345.83
	=====

LIABILITIES AND STOCKHOLDERS' EQUITY

Current Liabilities		
Accounts Payable	\$	58,466.95
Credit Cards – AMEX		7,601.04
Sales Taxes Payable		636.77
Loan from Related Party	-	70,133.36

Total Current Liabilities	-	136,838.12

Stockholders' Equity		
Common Stock, authorized 250,000,000 shares, par value \$0.001, 200,000,000 shares issued and outstanding at March 31, 2005	5,007	5,007
Paid in Capital	17,495	5,495
Accumulated Deficit	(18,146)	(2,223)

Total Stockholders' Equity	4,356	8,279

Total Liabilities and Stockholders' Equity	\$ 4,356	\$ 26,937
		=====

The accompanying notes are an integral part of these statements.

Anywhere MD, Inc
Profit & Loss
January through March 31, 2005

	Jan - Mar '05
Income	
4000 · Income	
Data Base	4,250.00
Forms	1,205.66
Hardware	5,938.00
Shipping	2,262.49
Software	91,067.00
Tech Support	62,722.00
Total 4000 · Income	167,445.15
Total Income	167,445.15
Cost of Goods Sold	
5000 · Cost of Goods Sold	4,007.80
Total COGS	4,007.80
Gross Profit	163,437.35
Expense	
6100 · Advertising	6,174.00
6110 · Automobile Expense	6,493.50
6120 · Service Charges	4,038.45
6160 · Dues and Subscriptions	4,047.68
6165 · Employee Benefits	1,660.11
6180 · Insurance	6,575.89
6210 · Janitorial	160.00
6215 · Lease Payments	1,474.00
6220 · Legal & Professional	75.00
6230 · License & Permits	132.50
6235 · Maintenance & Repairs	61.92
6245 · Payroll	61,241.03
6247 · Payroll Tax Expense	7,941.72
6250 · Postage & Shipping	2,722.04
6280 · Refunds	3,207.50
6290 · Rent	15,570.00
6300 · Supplies	5,016.46
6330 · Taxes	1,359.15
6340 · Telephone	6,602.71
6350 · Travel & Entertainment	6,515.85
6390 · Utilities	1,014.85
6999 · Uncategorized Expenses	0.00
Total Expense	142,084.36
Net Income	21,352.99

The accompanying notes are an integral part of these statement

Anywhere, MD

NOTES TO FINANCIAL STATEMENTS

NOTE 1. GENERAL ORGANIZATION AND BUSINESS

Anywhere MD, Inc predecessor. (the Company) was incorporated under the laws of the state of Nevada on December 6, 2002.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING PRACTICES

Accounting Basis The basis is accounting principles generally accepted in the United States of America.

Earnings (Loss) per Share

The basic earnings (loss) per share is calculated by dividing the Company's net income available to common shareholders by the weighted average number of common shares during the year. The diluted earnings (loss) per share is calculated by dividing the Company's net income (loss) available to common shareholders by the diluted weighted average number of shares outstanding during the year. The diluted weighted average number of shares outstanding is the basic weighted number of shares adjusted as of the first of the year for any potentially dilutive debt or equity. The Company has no potentially dilutive shares outstanding. Therefore the basic and dilutive are the same.

Dividends

The Company has not adopted any policy regarding payment of dividends. No dividends have been paid during the periods shown.

Income Taxes

The provision for income taxes is the total of the current taxes payable and the net of the change in the deferred income taxes. Provision is made for the deferred income taxes where differences exist between the period in which transactions affect current taxable income and the period in which they enter into the determination of net income in the financial statements.

Stock Based Compensation

The Company accounts for its stock based compensation based on provisions in SFAS No. 123, Accounting for Stock-Based Compensation which utilizes the fair method for the valuation of its securities given as compensation. The Company currently has no Stock Based Compensation program.

Advertising

Advertising is expensed when incurred. Advertising expense was \$587 for the three months ended Sep 30, 2003 and \$0 for the three months ended Sep 30 2004

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Revenue

Revenue for sales is recorded when the product is shipped to the customer

Notes to Financial Statements - Continued

NOTE 3. STOCKHOLDERS' EQUITY

Common Stock

On December 6, 2002 the Company issued 5,007,000 shares of common stock to its founder and the then sole shareholder for \$6,502.

On March 17, 2004 the sole shareholder gifted to various individuals 1,064,000 shares of common stock and retained 3,943,000 shares for himself.

The officer of the Company contributed services to the Company without cash compensation since inception. These services were on a part time basis and the associated value has been recorded at \$1,000 per month.

NOTE 4. RELATED PARTY TRANSACTIONS

The officer and director of the Company is involved in other business activities and may, in the future, become involved in other business opportunities becomes available, he may face a conflict in selecting between the Company and their other business interests. The Company has not formulated a policy for the resolution of such conflicts.

As of March 31, 2003 the Company had loans a shareholder \$18,055. This was a demand note which carried no interest. This note was paid down to \$2,833 by the end of the next year March 31, 2004. This amount was paid off as of June 30, 2004.

The Company borrowed funds from an officer with a non interest bearing demand note. As of March 31, 2003 the balance was \$6,500. This note was paid off shortly thereafter showing a zero balance as of March 31, 2004.

NOTE 5. PROVISION FOR INCOME TAXES

The Company provides for income taxes under Statement of Financial Accounting Standards NO. 109, Accounting for Income Taxes. SFAS No. 109 requires the use of an asset and liability approach in accounting for income taxes. Deferred tax assets and liabilities are recorded based on the differences between the financial statement and tax bases of assets and liabilities and the tax rates in effect when these differences are expected to reverse.

The total deferred tax asset is calculated by multiplying a 15% estimated tax rate by the items making up the deferred tax account, the NOL.

NOTE 8. THE EFFECT OF RECENTLY ISSUED ACCOUNTING STANDARDS

Below is a listing of the most recent accounting standards and their effect on the Company.

SFAS 148 Accounting for Stock-Based Compensation-Transition and Disclosure

Amends FASB 123 to provide alternative methods of transition for an entity that voluntarily changes to the fair value based method of accounting for stock-based employee compensation.

SFAS 149 Amendment of Statement 133 on Derivative Instruments and Hedging Activities

This Statement amends and clarifies financial accounting and reporting for derivative instruments, including certain derivative instruments embedded in other contracts (collectively referred to as derivatives) and for hedging activities under FASB Statement NO. 133, Accounting for Derivative Instruments and Hedging Activities.

SFAS 150 Financial Instruments with Characteristics of both Liabilities and Equity

This Statement requires that such instruments be classified as liabilities in the balance sheet. SFAS 150 is effective for financial instruments entered into or modified after May 31, 2003.

Interpretation No. 46 (FIN 46)

Effective January 31, 2003, The Financial Accounting Standards Board requires certain variable interest entities to be consolidated by the primary beneficiary of the entity if the equity investors in the entity do not have the characteristics of a continuing financial interest or do not have sufficient equity at risk for the entity to finance its activities without additional subordinated financial support from other parties. The Company has not invested in any such entities, and does not expect to do so in the foreseeable future.

The adoption of these new Statements is not expected to have a material effect on the Company's financial position, results or operations, or cash flows.