

CONSULTING AGREEMENT

THIS CONSULTING AGREEMENT ("Agreement") is made and entered into effective as of January 1, 2010 (the "Effective Date") by and between International Merchant Advisors, Inc., a Nevada corporation. (the "Company"), whose address is 2110 Shady Branch, Kingwood, Texas 77339 and Corporate Strategies, Inc ("Consultant"), whose address is 109 N Post Oak Lane, #422, Houston, Texas 77024.

Recitals

A. The Company is a Nevada corporation engaged in the business of acting as both a direct investor and consultant to companies in the various sectors.

B. The Company wishes to engage the services of the Consultant to advise and consult with the Company on certain business and financial matters as set forth in this Agreement, in particular researching business development and acquisition opportunities in the USA, Brazil and throughout South America,

C. The Consultant has extensive experience, through its executives, partners and associates in investment banking, business and financial consulting, and entrepreneurial executive management advice. As a result, the Consultant has the expertise to advise and assist the Company in developing business strategies and plans, and in evaluating businesses that may be acquisition candidates, strategic partners with the Company or become clients of the Company

D. The Company wishes to engage the services of the Consultant as an independent contractor to advise and consult with it with respect to (i) developing successful business strategies, (ii) exploring strategic alliances, partnering opportunities and other cooperative ventures, (iii) evaluating possible acquisition and strategic partnering candidates and marketing opportunities for the Company, (iv) the Company's business development activities, including major geographic and service expansion plans, (v) the Company's merger and acquisition strategies, including the evaluation of targets and the structuring of transactions; and (vi) the Company's marketing strategy; all on the terms and subject to the conditions set forth in this Agreement.

E. The Consultant is willing to accept such engagement on the terms set forth in this Agreement. Now therefore in consideration of the foregoing recitals and the mutual covenants and obligations contained in this Agreement, including the payment of fees and other good and valuable consideration contained herein the parties agree as follows:

1. Engagement:

1.1. *Engagement.* The Company hereby engages the Consultant to perform the Services, as defined and set forth in paragraph 1.4, for the Term as defined and set forth in paragraph 1.2, and the Consultant hereby accepts this engagement, on the terms and subject to the conditions set forth in this Agreement

1.2. *Term.* The term of the Consultant's engagement under this Agreement for all services, save and except those related to commissions as provided in section 2.3 hereof, shall be for the period beginning on the Effective Date and ending on 12/31/10 (the "Term"), unless sooner terminated as provided in paragraph 4 below.

1.3. *Relationship.* The relationship between the Company and the Consultant created by this Agreement is that of independent contractor as to the Consultant, and the Consultant is not, and shall not be deemed to be, an employee or agent of the Company for any purpose.

1.4. *Services.* The following services (the "Services") shall be rendered, from time to time by the Consultant during the Term as the Company may request, solely for the Company's benefit and not for the benefit of any third party:

(a) Assist management with the development of successful overall business strategies for the Company.

(b) Assist in exploring strategic alliances, partnering opportunities and other cooperative ventures for Company, within and without Company's present industry focus.

(c) Assist in evaluating possible acquisition and strategic partnering candidates, and marketing opportunities for the Company.

(d) Assist in evaluating the Company's business development activities, including major geographic and service expansion plans.

(e) Assist in evaluating the Company's merger and acquisition strategies, including, assisting in the evaluation of targets and the structuring of transactions.

(f) Assist in evaluating the Company's marketing strategy.

(g) Advise and consult with the Company's board of directors (the "Board") and executive officers with respect to any of the above described matters.

1.5 *No Capital Raising Services.* The Services do **NOT** include consulting with or advising or assisting the Company, **in any manner** (i) in connection with the offer or sale of securities in any capital-raising transaction, or (ii) to directly or indirectly promote or maintain a market for any of the Company's securities.

1.6 *No Investment Advisory or Brokerage Services; No Legal Services.* The Services do **not** include requiring the Consultant to engage in any activities for which an investment advisor's registration or license is required under the U.S. Investment Advisors Act of 1940, or under any other applicable federal or state law; or for which a "broker's" or "dealer's" registration or any other type of license is required under the U.S. Securities Exchange Act of 1934, or under any other applicable federal or state law. Consultant's work on this engagement shall **not** constitute the rendering of legal advice, or the providing of legal services, to the Company or any other person or entity. Accordingly, Consultant shall **not**, nor shall Company request of Consultant to, express any legal opinions with respect to any matter, including matters relating to, or affecting, the Company. Consultant's work on this engagement shall **not** consist of effecting transactions in the Company's securities and Consultant shall **not** provide any securities broker-dealer services to the Company.

1.7 *Location.* The Company and the Consultant intend that the Services shall be rendered primarily from the Consultant's offices and may be rendered by telephone and e-mail communication. The Consultant understands and acknowledges it may be necessary to travel to perform the Services, and that the Consultant shall only do so at Company's sole expense. The Consultant will, if requested by the Company, and at the Company's expense, attend meetings of the Company's Board at reasonable times for the Consultant. The Consultant will be reasonably available by telephone to consult with the Board at regular and special meetings thereof

1.8 *Time; Non-exclusive.* The Consultant shall devote as much time to the performance of the Services as is reasonably necessary in Consultant's sole discretion, but the Consultant shall not be required to devote any fixed number of hours or days to the performance of the Services. The Company recognizes that the Consultant has and will continue to have other clients and business, and agrees that this engagement is non-exclusive. Company also acknowledges that Consultant has been providing substantial consulting services to Company prior to the date of this Agreement for which Consultant has not been compensated. It is contracted and agreed that part of the compensation hereunder is in consideration for said prior advice and services, and that all of the benefits and protection provided hereunder to Consultant extends fully to such prior advice and services.

1.9. **Support Staff and Facilities.** The Consultant shall furnish its own support, office, telephone, and other facilities and equipment necessary to the performance of the Services, and the Company shall not be required to provide the Consultant with any such staff, facilities or equipment unless special requests are made of Consultant and special compensation arranged by Company for Consultant.

1.10. **Confidentiality.** The Consultant shall not disclose any non-public, confidential or proprietary information, which confidential information is more specifically outlined in Section 5 hereof, concerning the Company's products, methods, engineering designs and standards, analytical techniques, technical information, customer information, or employee information, unless required to do so by applicable law. The same foregoing confidentialities are granted, guaranteed and shall be afforded to Consultant by Company; its officers, directors, employees and agents.

2. Consultant's Fee(s) and Expenses:

As Consultant has already provided substantial consulting for Company, Consultant's fees shall be as follows.

2.1. **Shares.** Company shall immediately issue upon demand by Consultant 3,000,000 shares of restricted common stock of Company (ownership never to exceed 9.9% of Company) to Consultant or designee and such shares shall have "piggy back" registration rights in any future registration(s) by Company. The value of such shares are declared and agreed to presently be \$2000.00 (Two Thousand & 00/XX Dollars). It is agreed and understood that Consultant or its President, as a holder of other free trading shares of the Company, shall from time to time sell shares in the open market, and shall only be limited from selling shares when he is in possession of "inside information" which could negatively impact the market. In this event, the Consultant shall not sell or buy shares until such information has been released to the general public via press release or other regulatory filing.

2.2. **Offset; Withholding; Taxes.** The Company shall pay the Consultant's Fee to the Consultant without offset, deduction or withholding of any kind or for any purpose. The Consultant shall pay any federal, state and local taxes payable by it with respect to the Consultant's Fee(s) or Commissions.

2.3. **The Consultant's Expenses.** As long as expenses are approved by Company in advance, Company shall reimburse Consultant for reasonable expenses, outside of Consultant's normal office expenses, incurred by Consultant in rendering services hereunder requested by Company.

3. Representations, Warranties and Covenants:

3.1. Representations and Warranties of the Company. The Company represents and warrants to and covenants with the Consultant that:

(a) *Incorporation, Good Standing, and Due Qualification.* The Company is a corporation duly incorporated, validly existing and in good standing under the laws of Nevada; has the corporate power and authority to own its assets and to transact the business in which it is now engaged and in which it proposes to be engaged; and is duly qualified as a foreign corporation and in good standing under the laws of Texas and of each other jurisdiction in which such qualification is required.

(b) *Corporate Power and Authority.* The execution, delivery and performance by the Company of this Agreement have been duly authorized by all necessary corporate action and do not and will not (i) require any consent or approval of the Company's shareholders, or any other body, entity or person; (ii) contravene the Company's certificate of incorporation or bylaws; (iii) violate any provision of any law, rule, regulation, order, writ, judgment, injunction, decree determination or award presently in effect having applicability to the Company; (iv) result in a breach of or constitute a default under any agreement or other instrument to which the Company is a party.

(c) *Legally Enforceable Agreement.* This Agreement is the, legal, valid and binding obligation of the Company, enforceable against it in accordance with its terms, except to the extent that such enforcement may be limited by applicable bankruptcy, insolvency and other similar laws affecting creditors' rights generally.

3.2. *Representations and Warranties of the Consultant.* The Consultant represents and warrants to and covenants with the Company that:

(a) *Power and Authority.* The execution, delivery and performance by the Consultant of this Agreement, does not and will not (i) violate any provision of any law, rule, regulation, order, writ, judgment, injunction, decree, determination or award presently in effect having applicability to the Consultant, (ii) result in a breach of or constitute a default under any agreement or other instrument to which the Consultant is a party.

(b) *Corporate Power and Authority.* The execution, delivery and performance by the Consultant of this Agreement, have been duly authorized by all necessary corporate action and do not and will not (i) require any consent or approval of the Consultant's stockholders, or any other body, entity or person; (ii) contravene the

Consultant's charter or bylaws; (iii) violate any provision of any law, rule, regulation., order, writ, judgment, injunction., decree, determination or award presently in effect having applicability to the Consultant; (iv) result in a breach of or constitute a default under any agreement or other instrument to which the Consultant is a party.

(c) *Legally Enforceable Agreement.* This Agreement is the, legal, valid and binding obligation of the Consultant, enforceable against it in accordance with its terms, except to the extent that such enforcement may be limited by applicable bankruptcy, insolvency and other similar laws affecting creditors' rights generally.

(d) The Consultant is an accredited investor as defined in SEC Rule 501 (a).

(e) The Consultant has such knowledge and experience in financial and business matters that it is capable of evaluating the merits and risks of the election to receive part of the Consultant's Fee in the form of the restricted shares of Company, rather than in cash.

(f) Consultant:

(i) is not the subject of any court order, judgment or decree, not subsequently reversed, suspended or vacated, permanently or temporarily enjoining it or him from, or otherwise limiting his involvement in any of the following activities subject to proper licensing:

(A) Acting as a futures commission merchant introducing broker, commodity trading advisor, commodity pool operator, floor broker, leverage transaction merchant, any other person regulated by the Commodity Futures Trading Commission ("CFTC") or any associated person of any of the foregoing, or as an investment adviser, underwriter, broker or dealer in securities, or as an affiliated person, director or employee of any investment company, bank, savings and loan association or insurance company, or engaging in or continuing any conduct or practice in connection with such activity;

(B) Engaging in any type of securities business practice, or

(C) Engaging in any activity in connection with (the purchase or sale of any security or commodity, or in connection with any violation of federal or state securities laws or federal commodities laws.

(ii) was not the subject of any order, judgment or decree, not subsequently reversed, suspended or vacated, of any federal or state authority barring, suspending or otherwise limiting for more than 60 days its right to engage in any activity described in subparagraph (i) above, or to be associated with persons engaged in any such activity.

(iii) was not found by a court in a civil action or by the Securities and Exchange Commission ("SEC") to have violated any federal or state securities law, and the judgment in such civil action or finding by the SEC has not been subsequently reversed, suspended or vacated.

(iv) was not found by a court in a civil action or by the CFTC to have violated any federal commodities law, and the judgment in such civil action or finding by the CFTC has not been subsequently reversed, suspended or vacated.

4. Termination:

4.1. This Agreement may be terminated prior to the expiration of the Term, but all compensation shall be deemed earned when issued to Consultant or a contractor or other designee working under the supervision of Consultant. This agreement was terminated by Consultant effective May 11, 2010.

5. Confidential Information:

5. 1. The parties hereto recognize that a major need of the Company and the Consultant is to preserve its respective specialized knowledge, trade secrets, and confidential information. The strength and good will of the Company and Consultant are derived from the specialized knowledge, trade secrets, and confidential information generated from experience with the activities undertaken by the Company and Consultant and their subsidiaries. The disclosure of this information and knowledge to competitors would be beneficial to them and detrimental to the Company or Consultant as would the disclosure of information about the marketing practices, pricing practices, costs, profit margins, design specifications, analytical techniques, customer lists, contacts, suppliers, subcontractors and similar items or assets of the Company or Consultant and their subsidiaries. By reason of Consultant being a consultant to the Company and Company being a client of Consultant, Company and/or, Consultant has or will have access to, and will obtain, specialized knowledge, trade secrets and confidential information (but not necessarily "insider" information) about the Company's and/or Consultant's operations and the operations of their

subsidiaries, which operations extend through the United States and abroad; therefore, Company and Consultant recognizes that the other is relying on the warranties, representations and agreements in entering into this Agreement including the agreement not to disclose Confidential Information.

5.2. During the Term, Consultant will not induce any employee of the Company to leave the Company's employ or hire any such employee (unless the Board of Directors of the Company shall have authorized such employment and the Company shall have consented thereto in writing). Likewise Company shall not use, employ, hire or contract with any of Consultant's subcontractors, employees, contractors, affiliates, sources or service providers without the specific written consent of Consultant for each such individual event or occurrence.

6. **General Provisions:**

6.1 *Entire Agreement; Waivers.* This Agreement contains the entire agreement of the parties, and supersedes any prior agreements with respect to its subject matter. There are no agreements, understandings or arrangements of the parties with respect to the subject matter of this Agreement that are not contained herein. This Agreement shall not be modified except by an instrument in writing signed by the parties. No waiver of any provision of this Agreement shall be effective unless made in writing and signed by the party making the waiver. The waiver of any provision of this Agreement shall not be deemed to be a waiver of any other provision or any future waiver of the same provision,

6.2. *Notices.* All notices given under this Agreement shall be in writing, addressed to the parties as set forth below, and shall be effective on the earliest of (i) the date received or (ii) on the second business day after delivery to a major international air delivery or air courier service (such as Federal Express or Network Couriers):

If to the Company:
2110 Shady Branch
Kingwood, Texas 77339

If to the Consultant:
109 N Post Oak #422
Houston, Texas 77024

6.3. *Governing Law.* This Agreement shall be governed by, and construed in accordance with, the laws of the State of Texas; provided, however, that if any provision of this Agreement is unenforceable under such law but is enforceable under the laws of the State of domicile of Company then that domicile state law shall govern the construction and enforcement of that provision.

6.4. *Jurisdiction and Venue.* Subject to subsection 6.3. hereof, the courts of the State of Texas shall have exclusive jurisdiction to hear, adjudicate, decide, determine and enter final judgment in any action., suit, proceeding, case, controversy or dispute, whether at law or in equity or both, and whether in contract or tort or both, arising out of or related to this Agreement, or the construction or enforcement hereof or thereof ("Related Action"). The Company and the Consultant hereby irrevocably consent and submit to the exclusive personal jurisdiction of the Texas Courts to hear, adjudicate, decide, determine and enter final judgment in any Related Action. The Company and the Consultant hereby irrevocably waive and agree not to assert any right or claim that it is not personally subject to the jurisdiction of the Texas Courts in any Related Action, including any claim of *forum non conveniens* or that the Texas Courts are not the proper venue or form to adjudicate any Related Action. If any Related Action is brought or maintained in any court other than the Texas Courts; other than as provided in subsection 6.3. hereof, then that court shall, at the separate, unilateral request of the Company or the Consultant dismiss that action. The parties may enter a judgment rendered by the Texas Courts under this Agreement for enforcement in the courts of Company's state of domicile, or any other state or sovereignty, and the party against whom such judgment is taken will not contest the authority of such courts to enforce such a judgment.

6.5. *Waiver of Jury Trial.* The Company and the Consultant hereby waive trial by jury.

6.6. *Attorney's Fees.* The prevailing party in any Related Action shall be entitled to recover that party's costs of suit, including reasonable attorney's fees.

6.7. *Binding Effect.* This Agreement shall be binding on, and shall inure to the benefit of the parties and their respective successors in interest.

6.8. *Construction, Counterparts.* This Agreement shall be construed as a whole and in favor of the validity and enforceability of each of its provisions, so as to carry out the intent of the parties as expressed herein. Headings are for the convenience of reference, and the meaning and interpretation of the text of any provision shall take precedence over its heading. This Agreement may be signed in one or more counterparts, each of which shall constitute an original, but all of which, taken together shall constitute one agreement. A faxed copy or photocopy of a party's signature shall be deemed an original for all purposes.

6.9. *Advisory.* Any and all suggestions, opinions or advice given Company, its successor(s) or acquirer(s) by Consultant are advisory only and the ultimate responsibility, liability and decision regarding any action(s) taken or decisions made lies solely with Company, its successor(s) or acquirer(s) and not with Consultant.

6.10. *Disclaimer of Responsibility for Acts of the Company.* The obligations of the Consultant described in this Agreement consist solely of the furnishing of information and advice to the Company in the form of suggestions and services. In no event shall Consultant be required to act in behalf of, or as an agent for, or represent or make management decisions for the Company, nor shall Consultant do so. All final decisions with respect to acts and omissions of the Company or any affiliates and subsidiaries, shall be solely those of the Company or such affiliates and subsidiaries, and Consultant shall under no circumstances be liable for any direct or indirect expense incurred, or loss suffered, by the Company, its shareholders, or any other entity or party as a consequence of such acts or omissions, and Company shall so indemnify Consultant from any and all such expense and liability.

6.11. *Indemnity by the Company.* The Company shall protect, defend, indemnify and hold Consultant and its assigns and attorneys, accountants, agents, consultants, employees, officer and directors harmless from and against all losses, liabilities, damages, judgments, claims, counterclaims, demands, actions, proceedings, cost and expenses (including reasonable attorneys' fees) of every kind and character resulting from, relating to or arising out of (a) the suggestions and advice provided by Consultant pursuant to this Agreement, (b) the inaccuracy, non-fulfillment or breach of any representation warranty, covenant or agreement made by the Company; or (c) any legal action, including any counterclaim, representation, warranty, covenant or agreement made by the Company or any third party; (d) negligent or willful misconduct, occurring during the term hereof, or thereafter, with respect to any decisions made by the Company; or (e) any action by third parties.

6.12. *Waiver of Breach.* Any waiver by either party of a breach of any provision of this Agreement by the other party shall not operate or be construed as a waiver of any subsequent breach by any party.

6.13. *Assignment.* This Agreement and the rights and obligations of the Consultant hereunder shall not be assignable without the written consent of the Company; however the Company does acknowledge that Consultant will use outside sources and consultants to perform some of its services and obligations hereunder.

6.14. *Licensing.* Nothing contained herein shall require Consultant, or its officers or principals, to be licensed by any agency or body or to engage in practices or activities which violate any law(s), regulations or statutes.

6.15. Consultant cannot guarantee the results or effectiveness of any of the advice or services rendered or to be rendered by Consultant hereunder. Rather, Consultant shall use its best efforts to conduct its services and affairs in a professional manner and in accordance with good industry practice.

6.16. *Time, Place and Manner of Performance.* The Consultant shall be available for advice and counsel to the officers and directors of the Client at such reasonable and convenient times and places as may be mutually agreed upon. As aforesaid, the time, place and manner of performance of the services hereunder, including the amount of time to be allocated by the Consultant to any specific service, shall be determined at sole discretion of the Consultant unless contrary arrangements are made and agreed in specific writing and for additional compensation to Consultant.

6.17. *Currency.* All references to currency in this Agreement are to United States Dollars,

6.18. *Review of Agreement.* Each party acknowledges that it has had time to review this Agreement and, as desired, consult with legal and/or other counsel. In the interpretation of this Agreement, no adverse presumption shall be made against any party on the basis that it has prepared, or participated in the preparation of, this Agreement.

6.19. *Survival of Representations, Warranties and Covenants.* Unless otherwise specifically indicated otherwise, all representations, warranties and covenants contained herein or made pursuant to this Agreement, including those in Section 2 hereof, shall survive and shall continue in full force and effect to the extent necessary to effectuate the purposes of this Agreement.

In witness whereof, the parties have executed this Agreement effective as of the Effective Date

The Company:

The Consultant:

International Merchant Advisors, Inc.

Corporate Strategies, Inc

By _____

By: _____

Address:

Address:

2110 Shady Branch

109 N Post Oak #422

Kingwood, Texas 77339

Houston, Texas 77024

(281) 359-7800

713 621 2737