

U.S. SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-SB/A2

Registration Statement on Form 10-SB/A2

GENERAL FORM FOR REGISTRATION OF SECURITIES OF SMALL
BUSINESS ISSUERS Under Section 12 (b) or (g)
of the Securities Exchange Act of 1934

Plan A Promotions, Inc.

(Name of Small Business Issuer as specified in its charter)

UTAH

16-1689008

(State or other jurisdiction of
organization)

(Employer I.D. No.)

3010 Lost Wood Drive
Sandy, Utah 84092

(Address of Principal Executive Office)

Issuer's Telephone Number, including Area Code: (801) 231-1121

Securities registered pursuant to Section 12(b) of the Exchange Act:

Title of each class to be registered	Name of each exchange on which each class is registered
NONE	NONE

Securities registered pursuant to Section 12 (g) of the Exchange Act:

\$0.01 Par Value Common Voting Stock

Title of Class

1

TABLE OF CONTENTS
FORM 10-SB/A2

PART I

Item 1.	Description of Business	3
Item 2.	Management's Discussion and Analysis of Plan of Operation	16
Item 3.	Description of Property	17
Item 4.	Security Ownership of Certain Beneficial Owners and Management	18
Item 5.	Directors, Executive Officers, Promoters and Control Persons	20
Item 6.	Executive Compensation	22
Item 7.	Certain Relationships and Related Transactions	23
Item 8.	Description of Securities	23

PART II

Item 1.	Market Price of and Dividends on the Registrant's Common Equity and Other related Stockholder Matters	24
Item 2.	Legal Proceedings	25
Item 3.	Changes in and Disagreements with Accountants	25
Item 4.	Recent Sales of Unregistered Securities	25
Item 5.	Indemnification of Directors and Officers	27

PART F/S

PART III

Item 1.	Index to Exhibits	40
Item 2.	Description of Exhibits	40

This Amended Registration Statement on Form 10-SB/A2 includes forward-looking statements within the meaning of the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. These statements are based on management's beliefs and assumptions, and on information currently available to management. Forward-looking statements include the information concerning possible or assumed future results of operations of the Company set forth under the heading "Management Discussion and Analysis of Plan of Operation." Forward-looking statements also include statements in which words such as "expect," "anticipate," "intend," "plan," "believe," "estimate," "consider" or similar expressions are used.

Forward-looking statements are not guarantees of future performance. They involve risks, uncertainties and assumptions. The Company's future results and shareholder values may differ materially from those expressed in these forward-looking statements. Readers are cautioned not to put undue reliance on any forward-looking statements.

2
PART I

ITEM 1. DESCRIPTION OF BUSINESS

BUSINESS DEVELOPMENT

ORGANIZATION, CHARTER AMENDMENTS AND GENERAL HISTORY

Plan A Promotions, Inc. (the "Company" or "Plan A Promotions") was incorporated under the laws of the State of Utah on December 12, 2003, as "Lostwood Professional Services, Inc." On July 21, 2004, the Company changed its name to "Plan A Promotions, Inc.," Copies of the Company's Articles of Incorporation, Amendments to the Articles of Incorporation and Bylaws are attached hereto and are incorporated herein by reference. See the Index to Exhibits, Part III, Item 1.

The Company's operations during the year ended September 30, 2005, resulted in \$7,432 in revenue. The Company's cost of goods for the year ended September 30, 2005, was \$6,303 and general and administrative expenses were \$12,075, resulting in an operating loss of \$10,946, and a net loss of \$11,324 after accounting for interest expenses and franchise taxes.

The independent auditor's report issued in connection with the audited financial statements of the Company for the period ended September 30, 2005, expresses "substantial doubt about its ability to continue as a going concern," due to the Company's status as a development stage company and its lack of significant operations.

This Registration Statement is being filed on a voluntary basis to allow the Company to obtain quotations for its common stock on the OTC Bulletin Board of the National Association of Securities Dealers, Inc. (the "NASD"). See the heading "Effects of Existing or Probable Governmental Regulations."

3

BUSINESS OF ISSUER

BUSINESS OPERATIONS

Plan A Promotions is a value-added reseller, specializing in promotional merchandise and apparel, employee recognition and incentive programs, business gifts and marketing expertise. The Company provides its targeted customers-which include corporations, non-profit organizations, schools, and education associations with over 500,000 promotional and marketing products.

Plan A provides customers access to a variety of promotional products through its relationships with wholesale distributors. The Company's distributors offer a wide array of products, manufactured throughout the world. A promotional product is any item imprinted with a logo or slogan and given out to promote a company, organization, product, service, special achievement, or event. T-shirts, mugs, pens, and key tags are popular examples. Plan A believes promotional products are more effective than other marketing channels, in that they often have a practical use and value for the recipient, thus increasing their effectiveness as advertising and branding tools. Plan A's clients leverage these products to strengthen their brand, image, customer and employee relations, incentive programs and advertising campaigns.

The Company also provides customers with art design and consultation services through its relationships with several art and graphic design houses, in which the Company outsources its design work. These firms operate as independent consultants for Plan A Promotions and charge the Company directly for their services. The Company then marks up the design charges, and incorporates them into the client's overall merchandising package. The Company does not have any standing contractual relationships with any design firms; however, existing relationships between the Company and many different graphic design houses will allow the provision of these outsourced services to any of the Company's customers.

Currently the Company's primary market is within the greater Salt Lake City, Utah area. However, through the Company's website, the Company has begun marketing its products and services nationwide. The Company has targeted its marketing efforts particularly on small businesses, non-profit organizations and school associations. The Company believes that by focusing on smaller clients it can establish a sizable market share within this targeted customer base, because it feels that smaller customers are often times neglected by the Company's competition, who focus on larger clients. The Company seeks to develop these smaller organizations into a loyal customer base. The Company also believes that it provides a high level of professional customer service and maintains that superior service will allow the Company to retain and attract customers not solely through price.

4

MARKETING AND ADVERTISING

The Company markets its products and services through the use of a direct mail campaign, word of mouth, and through the Company's website. The Company markets to new customers through a direct mail campaign. The Company acquired a list of the major employers in Utah with less than 1,000 full-time employees, from the Salt Lake City Chamber of Commerce. The list includes approximately 600 profit companies with division or corporate headquarters based in Utah. The Company also acquired a list, from the Salt Lake City Chamber of Commerce, of approximately 100 non-profit organizations based in Utah, with less than 1,000 employees. The Company has also compiled a mailing list of all public high schools in Salt Lake City, targeting them with a direct mail campaign. The Company also makes an effort to attract and develop business by networking with its existing clients, and promoting its services through word of mouth advertising.

The Company's website is an additional marketing tool used to attract customers. Current and future clients can access products, services and information regarding the Company via www.planapromotions.com.

DELIVERY AND TRANSPORTATION

The Company's suppliers can ship either directly to the client or to the Company itself. Typically if the product is a finished product, the suppliers ship the product directly to the client, and the Company sends a separate invoice for the order. If the product needs screen printing, embroidery or other finishing services, the Company delivers the product to the client upon completion of the order. The Company has access to a variety of ground and air shipping companies and can typically deliver the product to the client within a few days.

PROMOTIONAL MERCHANDISE INDUSTRY

According to the Promotional Products Association International (a non-profit association dedicated to professionals of the promotional products industry), worldwide sales of promotional products in 2004 were approximately \$17.3 billion. Roughly 30% of overall industry sales were related to wearable merchandise, including T-shirts, golf-shirts, aprons, uniforms, blazers, caps, hats, headbands, jackets, neckwear, and footwear. Advertising Specialty Institute estimates that more than 3,000 manufacturers sell their products to nearly 20,000 value-added resellers similar to Plan A Promotions

COMPETITION

The promotional merchandise industry is highly competitive, ranging from small start-up merchandise companies, like Plan A Promotions, to large, well-established companies which specialize in catering to large national or multi-national corporations. Plan A Promotions business plan positions the Company as a supplier of products and services to the industry's smaller customers. The Company's plan is to target small businesses and organizations (1,000 employees or less), rather than attempt to compete for the business of large corporations.

The Company has numerous competitors with similar marketing plans, access to similar distributors, and similar products. The Company believes that its success relies on its ability to establish a returning customer base by providing quality products and a unparalleled customer service. Success is also dependent upon expanding the Company's customer base through its marketing efforts.

5

EMPLOYEES

The Company's officers and Directors are the only employees. Alycia Anthony, President and Director, is responsible for the daily operations of the Company and Nicholl Heieren, Vice President and Director and Sharlene Doolin, Secretary and Director, oversee strategy and development of the Company's business plan. Ms. Anthony has been responsible for establishing the Company's operations. She has been responsible for obtaining the appropriate licenses, developing the marketing plan, developing relationships with distributors, service companies and the Company's customers. For the foreseeable future the Company plans on paying Ms. Anthony \$250 per month for compensation of services performed. Ms. Heieren and Ms. Doolin will receive compensation based on services performed. The Company's compensation plan may change depending on the success and profitability of its operations.

COMPANY HEADQUARTERS

The Company's office is located at 3010 Lost Wood Drive, Sandy, Utah 84092. The Company's office is provided by the Company's President at no cost. If necessary, the Company will lease an office to accommodate future growth. The Company's computers and phones are also provided by the Company's President at no cost to the Company.

At some point in the future, depending on the Company's growth and demanded space requirements, the Company will look to lease an office. Anticipated rent including utilities will range between \$500 and \$750 per month.

PATENTS, TRADEMARKS, LICENSES, FRANCHISES, CONCESSIONS, ROYALTY AGREEMENTS OR LABOR CONTRACTS

Other than possibly applying for a trademark on the Company's name, Plan A Promotions, Inc., the Company does not foresee filing any applications for patents or licenses. The Company also does not plan to execute any franchises, concession or royalty agreements or labor contracts.

EFFECT OF EXISTING OR PROBABLE GOVERNMENTAL REGULATIONS ON THE BUSINESS

The Company is not currently subject to many direct government regulation, other than the securities laws and the regulations thereunder applicable to all publicly owned companies, the laws and regulations applicable to general businesses. It is possible that certain laws and regulations may be adopted at the local, state, national and international level that could effect the Company's dealership operations. Changes to such laws could create uncertainty in the marketplace which could reduce demand for the Company's products or increase the cost of doing business as a result of costs of litigation or a variety of other such costs, or could in some other manner have a material adverse effect on the Company's business, financial condition, results of operations and prospects. If any such law or regulation is adopted it could limit the Company's ability to operate and could force the business operations to cease, which would have a significantly negative effect on the shareholder's investment.

6

COMPLIANCE WITH ENVIRONMENTAL LAWS (FEDERAL, STATE AND LOCAL)

Due to the nature of the Company's operations, the Company does not believe that compliance with environmental laws will have a material impact on the Company or its operations.

REPORTING REQUIREMENTS

As an issuer whose securities will be registered under Section 12(g) of the Exchange Act, the Company will be required to file periodic reports with the Securities and Exchange Commission (the "Commission"). In addition, the National Association of Securities Dealers, Inc. (the "NASD"), requires that all issuers maintaining quotations of their securities on the OTC Bulletin Board file periodic reports under the Exchange Act.

The public may read and copy any materials that the Company files with the Commission at the Commission's Public Reference Room at 450 Fifth Street N.W.,

Washington, DC 20549. The public may obtain information on the operation of the Public Reference Room by calling the Commission at 1-800-SEC-0330 or 1-202-942-8090. The Commission maintains an internet site that contains reports, proxy and information statements and other information regarding issuers that file electronically with the Commission. The address of that site is <http://www.sec.gov>.

SMALL BUSINESS ISSUER

The Commission's integrated disclosure system for small business issuers, which was adopted in Release No. 34-30968 and became effective as of August 13, 1992, substantially modified the information and financial requirements of a "Small Business Issuer," defined to be an issuer that has revenues of less than \$25,000,000; is a U.S. or Canadian issuer; is not an investment company; and if a majority-owned subsidiary, the parent is also a small business issuer; provided, however, an entity is not a small business issuer if it has a public float (the aggregate market value of the issuer's outstanding securities held by non-affiliates) of \$25,000,000 or more. The Company is deemed to be a "small business issuer."

7

SARBANES-OXLEY ACT

On July 30, 2002, President Bush signed into law the Sarbanes-Oxley Act of 2002. The Sarbanes-Oxley Act imposes a wide variety of new regulatory requirements on publicly-held companies and their insiders. Many of these requirements will affect us. For example:

- * Our chief executive officer and chief financial officer must now certify the accuracy of all of our periodic reports that contain financial statements;

- * Our periodic reports must disclose our conclusions about the effectiveness of our disclosure controls and procedures; and

- * We may not make any loan to any director or executive officer and we may not materially modify any existing loans.

The Sarbanes-Oxley Act has required us to review our current procedures and policies to determine whether they comply with the Sarbanes-Oxley Act and the new regulations promulgated thereunder. We will continue to monitor our compliance with all future regulations that are adopted under the Sarbanes-Oxley Act and will take whatever actions are necessary to ensure that we are in compliance.

RISK FACTORS

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The Company's present and intended business operations are highly speculative and involve substantial risks. Only investors who can bear the risk of losing their entire investment should consider buying our shares. All risk factors that you should consider are the following:

THE COMPANY IS IN AN EARLY STAGE OF DEVELOPMENT

Plan A Promotions is a development stage company. The Company has limited assets and has had limited material operations since inception. The Company can provide no assurance that its current and proposed business will produce any material revenues or that will ever operate on a profitable basis.

THE COMPANY MAY EXPERIENCE LOSSES ASSOCIATED WITH START-UP

The Company has limited operating history. The Company will also experience expenses related to the initial start-up of the business, including marketing, selling, general and administrative expenses. The Company expects that its initial and ongoing business expenses will result in losses early in its development.

8

THE COMPANY MAY EXPERIENCE FLUCTUATIONS IN OPERATING RESULTS

The Company's operating results are likely to fluctuate in the future as a result of a variety of factors. Some of these factors may include economic conditions; the amount and timing of the receipt of new business; the success of the Company's marketing strategy; capital expenditures and other costs relating to the expansion of operations; the ability of the Company to develop contacts and establish a network and customer base within the promotional merchandise industry; the cost of advertising and related media. Due to all of the foregoing

factors, the Company's operating results in any given quarter may fall below expectations. In such an event, any future trading price of the Company's common stock would likely be materially and adversely affected.

THE COMPANY'S BUSINESS MODEL MAY CHANGE OR EVOLVE

The Company and its prospects must be considered in light of the risks, as identified in the Risk Factors section of this filing, expenses and difficulties frequently encountered by companies in an early stage of development. Such risks for the Company include, but are not limited to, an evolving business model. To address these risks the Company must, among other things, develop strong business development and management activities, develop the strength and quality of its operations, maximize the value delivered to clients, develop and enhance the Company's brand through marketing and networking initiatives. There can be no assurance that the Company will be successful in meeting these challenges and addressing such risks and the failure to do so could have a material adverse effect on the Company's business, financial condition, result of operations and prospects.

THE INDUSTRY THAT THE COMPANY PARTICIPATES HAS RELATIVELY LOW BARRIERS TO ENTRY AND THE COMPANY MAY FACE SIGNIFICANT COMPETITION

There are relatively low barriers to entry into the Company's industry. Because firms such as the Company rely on the skill, knowledge and relationships of their personnel and their ability to market and create brand awareness, they have no patented technology that would preclude or inhibit competitors from entering their markets. The Company started with limited capital and anyone interested in entering the Company's business could also start with limited capital. In addition, any large or small promotional merchandise company that seeks to enter the industry could initiate a marketing strategy and seek to obtain clients in the same or similar manner used by the Company, or could obtain clients through numerous other channels.

The Company is likely to face additional competition from new entrants into the market in the future because there are relatively low barriers to entry. The Company will face competition from existing, established promotional merchandising companies, in addition to the competition faced by new entrants into the market. There can be no assurance that existing or future competitors will not develop or offer services that provide significant performance, price, creative or other advantages over those offered by the Company, which could have a material adverse effect on its business, financial condition, results of operations and prospects.

9

AUDITOR'S OPINION EXPRESSES DOUBT ABOUT THE COMPANY'S ABILITY TO CONTINUE AS A "GOING CONCERN"

The independent auditor's report issued in connection with the audited financial statements of the Company for the period ended September 30, 2005, expresses "substantial doubt about its ability to continue as a going concern," due to the Company's status as a development stage company and its lack of significant operations. If the Company is unable to develop its operations, the Company may have to cease to exist, which would be detrimental to the value of the Company's common stock. The Company can make no assurances that its business operations will develop and provide the Company with significant cash to continue operations.

THE COMPANY MAY NEED FUTURE CAPITAL AND MAY NOT BE ABLE TO OBTAIN ADDITIONAL FINANCING

The Company may need future capital and may not be able to obtain additional financing. If additional funds are needed, funds may be raised as either debt or equity, but management does not have any plans or relationships currently in place to raise such funds. There can be no assurance that such additional funding, if needed, will be available on terms acceptable to the Company, or at all. The Company may be required to raise additional funds through public or private financing, strategic relationships or other arrangements. There can be no assurance that such additional funding, if needed, will be available on terms acceptable to the Company, or at all. If adequate funds are not available on acceptable terms, the Company may be unable to develop or enhance its services and products, take advantage of future opportunities or respond to competitive pressures, any of which could have a material adverse effect on its business, financial condition, results of operations and prospects.

FUTURE CAPITAL RAISED THROUGH EQUITY FINANCING MAY BE DILUTIVE TO STOCKHOLDERS

Any additional equity financing may be dilutive to stockholders. If additional funds are raised through the issuance of equity securities, the percentage ownership of the stockholders of the Company will be reduced, stockholders may experience additional dilution in net book value per share and such equity securities may have rights, preferences or privileges senior to those of the holder of the Company's common stock.

FUTURE DEBT FINANCING MAY INVOLVE RESTRICTIVE COVENANTS THAT MAY LIMIT THE COMPANY'S OPERATING FLEXIBILITY

Furthermore, a debt financing transaction, if available, may involve restrictive covenants, which may limit the Company's operating flexibility with respect to certain business matters. If additional funds are raised through debt financing, the debt holders may require the Company to make certain agreements, covenants, which could limit or prohibit the Company from taking specific actions, such as establishing a limit on further debt, a limit on dividends, limit on sale of assets, or specific collateral requirements. Furthermore, if the Company raises funds through debt financing, the Company would also become subject to interest and principal payment obligations. In either case, if the Company was unable to fulfill either the covenants or the financial obligations, the Company may risk defaulting on the loan, whereby ownership of the firm's assets could be transferred from the shareholders to the debt holders.

10

EXECUTIVE OFFICERS HAVE LIMITED LONG-TERM EXPERIENCE WITHIN THE PROMOTIONAL MERCHANDISE INDUSTRY

Other than Ms. Doolin's experience in the promotional merchandise industry, the Company's officers have no specific experience in the development and marketing of promotional materials. This lack of experience may make it more difficult to establish the contacts and relationships necessary to successfully market products and services. The Company is dependent to a great extent upon the experience and abilities of Sharlene Doolin, the Company's Secretary and Director. Ms. Doolin has over fifteen years of merchandising experience, working with non-profit organizations and school associations. The loss of services of Ms. Doolin could have a material adverse effect on the Company's business, financial condition or results of operation.

THE COMPANY'S SUCCESS IS DEPENDENT ON MANAGEMENT

The Company's success is dependent, in large part, on the active participation of the Executive Officers. The loss of their services would materially adversely affect the Company's business and future success. The Company does not have employment agreements with its Executive Officers. The Company does not have key-man life insurance in effect at the present time.

THE COMPANY MAY FACE POTENTIAL LIABILITY TO CLIENTS

The Company intends to market and distribute products and services. Its failure or inability to properly acquire and deliver its products and services to clients could impact the Company's business reputation or result in a claim for substantial damages, regardless of its responsibility for such failure. The Company does not have an insurance policy covering claims of this kind, and such claims could adversely affect the Company's business, results of operations and financial conditions.

EXECUTIVE OFFICERS AND MAJORITY SHAREHOLDERS MAINTAIN SIGNIFICANT CONTROL OVER THE COMPANY AND ITS ASSETS

Plan A Promotions' Executive Officers maintain control over the Company's board of directors and also control the Company's business operations and policies. In addition, eight shareholders, excluding the Company's Executive Officers, control 75.3% of the Company's issued and outstanding common stock. As a result, these majority shareholders will be able to exercise significant influence over all matters requiring stockholder approval, including the election of directors and approval of significant corporate transactions. Such concentration of ownership may also have the effect of delaying or preventing a change in control of the Company. See Part I, Item 4.

11

THE COMPANY IS UNLIKELY TO PAY DIVIDENDS

It is unlikely that the Company will pay dividends on its common stock, resulting in an investor's only return on an investment in the Company's common stock being the appreciation of the per share price. The Company can make no assurances that the Company's common stock will ever appreciate.

THERE IS NO PUBLIC MARKET FOR THE COMPANY'S SECURITIES

There has never been any "established trading market" for shares of common stock of the Company. The Company intends to submit for listing on the OTC Bulletin Board of the National Association of Securities Dealers, Inc. ("NASDAQ"). If a market for the Company's common stock does develop, the stock price may be volatile. The stock price may be volatile because the Company has limited public float and high concentration of ownership in a few stockholders, both of which can have an adverse effect on the any market of the Company's stock price.

The Company does not expect the securities of the Company to trade at a price much higher than their initial offering price, which would make the Company's common stock "penny stock." Because of this the Company's stock differs from many stocks, in that it is a "penny stock." The Securities and Exchange Commission has adopted a number of rules to regulate "penny stocks." Because the Company's securities probably constitute "penny stock" within the meaning of the rules, the rules would apply to the Company and its securities. The rules may further affect the ability of owners of our stock to sell their securities in any market that may develop for them. There may be a limited market for penny stocks, due to the regulatory burdens on broker-dealers. The market among dealers may not be active. Investors in penny stock often are unable to sell stock back to the dealer that sold them the stock. The mark-ups or commissions charged by the broker-dealers may be greater than any profit a seller may make. Because of large dealer spreads, investors may be unable to sell the stock immediately back to the dealer at the same price the dealer sold the stock to the investor. In some cases, the stock may fall quickly in value. Investors may be unable to reap any profit from any sale of the stock, if they can sell it at all.

No assurance can be given that any market for the Company's common stock will develop or be maintained. If a public market ever develops in the future, the sale of "unregistered" and "restricted" shares of common stock pursuant to Rule 144 of the Securities and Exchange Commission by members of management or others may have a substantial adverse impact on any such market; and all of these persons have satisfied the "holding period" under Rule 144.

There is currently no market for the Company's common stock and there is no assurance that a market will develop. If a market develops, we anticipate that the market price of the Company's common stock will be subject to wide fluctuations in response to several factors including;

- The Company's ability to execute its business plan and significantly grow the business.
- Increased competition from competitors who offer competing products and services.
- The Company's financial condition and results of operations.

12

THE COMPANY'S SECURITIES MAY HAVE A LIMITED MARKET DUE TO RULES ASSOCIATED WITH PENNY STOCKS

The Company's stock differs from many stocks, in that it is a "penny stock." The Securities and Exchange Commission has adopted a number of rules to regulate "penny stocks." These rules include, but are not limited to, Rules 3a51-1, 15g-1, 15g-2, 15g-3, 15g-4, 15g-5, 15g-6 and 15g-7 under the Securities and Exchange Act of 1934, as amended.

Because our securities probably constitute "penny stock" within the meaning of the rules, the rules would apply to us and our securities. The rules may further affect the ability of owners of our stock to sell their securities in any market that may develop for them. There may be a limited market for penny stocks, due to the regulatory burdens on broker-dealers. The market among dealers may not be active. Investors in penny stock often are unable to sell stock back to the dealer that sold them the stock. The mark-ups or commissions charged by the broker-dealers may be greater than any profit a seller may make. Because of large dealer spreads, investors may be unable to sell the stock immediately back to the dealer at the same price the dealer sold the stock to the investor. In some cases, the stock may fall quickly in value. Investors may be unable to reap any profit from any sale of the stock, if they can sell it at all.

Stockholders should be aware that, according to the Securities and Exchange Commission Release No. 34-29093, the market for penny stocks has suffered in recent years from patterns of fraud and abuse. These patterns include:

- Control of the market for the security by one or a few broker-dealers that are often related to the promoter or issuer;
- Manipulation of prices through prearranged matching of purchases and

- sales and false and misleading press releases;
- "Boiler room" practices involving high pressure sales tactics and unrealistic price projections by inexperienced sales persons;
- Excessive and undisclosed bid-ask differentials and markups by selling broker-dealers; and
- The wholesale dumping of the same securities by promoters and broker-dealers after prices have been manipulated to a desired level, along with the inevitable collapse of those prices with consequent investor losses.

Furthermore, the "penny stock" designation may adversely affect the development of any public market for the Company's shares of common stock or, if such a market develops, its continuation. Broker-dealers are required to personally determine whether an investment in "penny stock" is suitable for customers.

13

Penny stocks are securities (i) with a price of less than five dollars per share; (ii) that are not traded on a "recognized" national exchange; (iii) whose prices are not quoted on the NASDAQ automated quotation system (NASDAQ-listed stocks must still meet requirement (i) above); or (iv) of an issuer with net tangible assets less than \$2,000,000 (if the issuer has been in continuous operation for at least three years) or \$5,000,000 (if in continuous operation for less than three years), or with average annual revenues of less than \$6,000,000 for the last three years.

Section 15(g) of the Exchange Act, and Rule 15g-2 of the Commission require broker-dealers dealing in penny stocks to provide potential investors with a document disclosing the risks of penny stocks and to obtain a manually signed and dated written receipt of the document before effecting any transaction in a penny stock for the investor's account. Potential investors in the Company's common stock are urged to obtain and read such disclosure carefully before purchasing any shares that are deemed to be "penny stock."

Rule 15g-9 of the Commission requires broker-dealers in penny stocks to approve the account of any investor for transactions in such stocks before selling any penny stock to that investor. This procedure requires the broker-dealer to (i) obtain from the investor information concerning his or her financial situation, investment experience and investment objectives; (ii) reasonably determine, based on that information, that transactions in penny stocks are suitable for the investor and that the investor has sufficient knowledge and experience as to be reasonably capable of evaluating the risks of penny stock transactions; (iii) provide the investor with a written statement setting forth the basis on which the broker-dealer made the determination in (ii) above; and (iv) receive a signed and dated copy of such statement from the investor, confirming that it accurately reflects the investor's financial situation, investment experience and investment objectives. Compliance with these requirements may make it more difficult for the Company's stockholders to resell their shares to third parties or to otherwise dispose of them.

NO ASSURANCE CAN BE GIVEN THAT ANY MARKET FOR THE COMPANY'S COMMON STOCK WILL DEVELOP OR BE MAINTAINED AND IF A MARKET DEVELOPS THE SALE OF "UNREGISTERED" AND "RESTRICTED" SHARES BY MEMBERS OR MANAGEMENT MAY HAVE AN ADVERSE EFFECT ON THE MARKET FOR THESE SHARES

Prior to the Company's organization, the Company authorized and subsequently issued 126,000 shares of common stock to three individuals pursuant to a Pre-organization Subscription Agreement. The shares were issued for cash at \$0.02 per share for a total of \$2,520.

Following the Company's organization, it conducted an offering of 1,074,000 shares of common stock at a price of \$0.03 per share. This offering was conducted under Rule 504 of Regulation D of the Securities and Exchange Commission, and the applicable provisions of Rule 144-14-25s of the Utah Division of Securities, which provides for sales of securities by public solicitation to "accredited" investors. The offering was subsequently closed January 28, 2004, with the Company having received gross proceeds of \$32,220.

14

No assurance can be given that any market for the Company's common stock will develop or be maintained. If a public market ever develops in the future, the sale of "unregistered" and "restricted" shares of common stock pursuant to Rule 144 of the Securities and Exchange Commission by members of management or others may have a substantial adverse impact on any such market. The following table discloses the date that the Company's issued shares of common stock are available for resale:

Name	Date Acquired	Number of Shares	Aggregate Consideration
ALYCIA D. ANTHONY*	12/03	60,000	\$ 1,200
JAMES P. DOOLIN*	12/03	60,000	\$ 1,200
NICHOLL R. HEIEREN*	12/03	6,000	\$ 120
PURCHASERS UNDER** RULE 504 OFFERING	01/04	1,074,000	\$ 32,220

* The 126,000 shares that the Company issued in December, 2003, are eligible for resale pursuant to Rule 144 of the Securities and Exchange Commission. These persons have satisfied the "holding period" under Rule 144.

** The 1,074,000 shares that the Company issued in January 28, 2004, in connection with the Offering are eligible for resale pursuant to Rule 144 of the Securities and Exchange Commission.

15

Item 2. Management's Discussion and Analysis or Plan of Operation.

PLAN OF OPERATION

The Company's plan of operation for the next 12 months is to continue with its current business operations. However, the company has accumulated losses since inception and has not been able to generate profits from operations. Operating capital has been raised through the Company's shareholders. Furthermore, the Company has not been able to generate positive cash flow from operations since inception. These factors raise substantial doubt the Company's ability to continue as a going concern.

RESULTS OF OPERATIONS

The Company has not generated a profit since inception. The Company generated a net loss of (\$3,400) on revenue of \$608 for the fiscal year ended September 30, 2004 and a net loss of (\$11,324) on revenue of \$7,432 for the fiscal year ended September 30, 2005. The increase in the loss during the fiscal year ended September 30, 2005, was primarily attributable to the increase in general and administrative expenses, including professional and marketing expenses, from \$3,350 for the fiscal year ended September 30, 2004, to \$12,075 for the year ended September 30, 2005.

Net losses increased from (\$3,400) for the fiscal year ended September 30, 2004 to (\$11,324) for the fiscal year ended September 30, 2005. The increase in loss was primarily attributed to an increase in professional and marketing expenses. The Company also began incurring expenses for the Company's President, Alycia Anthony, of \$500 per month, starting January 1, 2005. This expense was recorded as a general and administrative expense on the Company's income statement and as an accrued liability on the Company's balance sheet.

Revenues increased from \$608 for the fiscal year ended September 30, 2004, to \$7,432 for the fiscal year ended September 30, 2005. The increase in the Company's revenue was a result of the Company's efforts to continue to grow its customer base through marketing and promotion. The Company's website and direct mail campaign commenced during the fiscal year ended September 30, 2005.

The Company's plans for future growth are to continue to focus on the Company's primary market, within the greater Salt Lake City, Utah area. In addition the Company will add to its primary market by utilizing the Company's website to market nationwide. The Company will pursue opportunities to market its website with the use of banner ads and search engine placement.

16

LIQUIDITY

During the fiscal years ended September 30, 2004, and September 30, 2005, the Company generated revenues of \$608 and \$7,432 respectively; there were no accounts receivable at September 30, 2004, or September 30, 2005. Furthermore the Company had no inventory at the end of fiscal year September 30, 2004, or September 30, 2005.

Future cash flow from operations is anticipated to cover the Company's

general expenses of operation. Currently, the Company does not anticipate any additional short term or long term capital requirements for operational expenses. If Company deems additional funds are needed for purchase orders, the Company's management will advance the Company monies not to exceed \$20,000, as loans to the Company, to help the Company acquire inventory. The loan will be on terms no less favorable to the Company than would be available from a commercial lender in an arm's length transaction. If the Company needs funds in excess of \$20,000, it will be up to the Company's management to raise such monies. These funds may be raised as either debt or equity, but management does not have any plans or relationships currently in place to raise such funds.

The Company has completed the following two transactions to finance its operation:

1) On December 12, 2003, the Company issued 126,000 shares of common stock at \$0.02 per share for total proceeds to the Company of \$2,520. The shares were issued pursuant to a Pre-organization Subscription Agreement

2) On January 28, 2004, the Company completed an offering of 1,074,000 shares of common stock at a price of \$0.03 per share. This offering was conducted under Rule 504 of Regulation D of the Securities and Exchange Commission, and the applicable provisions of Rule 144-14-25s of the Utah Division of Securities, which provides for sales of securities by public solicitation to "accredited" investors. The offering was subsequently closed and the Company received gross proceeds of \$32,220.

Item 3. Description of Property.

The Company's office is located at 3010 Lost Wood Drive, Sandy, Utah 84092. The Company's office is provided by the Company's President at no cost. If necessary, the Company will lease an office to accommodate future growth. The Company's computers and phones are also provided by the Company's President at no cost to the Company.

At some point in the future, depending on the Company's growth and demanded space requirements, the Company will look to lease an office. Anticipated rent including utilities will range between \$500 and \$750 per month.

Item 4. Security Ownership of Certain Beneficial Owners and Management.

SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS

The following table sets forth the share holdings of those persons who own more than five percent of the Company's common stock as of the date hereof:

Name	Number of Shares Beneficially Owned	Percentage of Class
Alycia D. Anthony* 3010 Lostwood Drive Sandy, UT 84092	60,000	5.0%
Luke H. Bradley 1672 Roycroft Place #C Salt Lake City, UT 84124	100,000	8.3%
Leonard W. Burningham 455 East Fifth South #205 Salt Lake City, UT 84111	80,000	6.7%
James P. Doolin* 4904 Royal Lake Ave. Las Vegas, NV 89131	60,000	5.0%
Michael J. Doolin* 5 Pepperwood Drive Sandy, UT 84092	298,500	24.9%
Duane S. Jenson 4685 South Highland Drive #202 Salt Lake City, UT 84117	100,000	8.3%
Cory Powers	100,000	8.3%

864 Northcrest Ave.
Salt Lake City, UT 84103

Quad D LTD Partnership* 5 Pepperwood Drive Sandy, UT 84092	100,000	8.3%
SCS, Inc. 455 East Fifth South #201 Salt Lake City, UT 84111	75,000	6.3%
TOTAL	973,500	81.1%

* Sharlene Doolin is deemed a beneficial owner, as she is the general partner of Quad D LTD Partnership. Michael and Sharlene Doolin are husband and wife. James Doolin is the son of Michael and Sharlene Doolin. Alycia Anthony is the daughter of Michael and Sharelene Doolin.

18

SECURITY OWNERSHIP OF MANAGEMENT

The following table sets forth the share holdings of the Company's directors and executive officers as of the date hereof:

Name	Beneficially Owned	of Class
Alycia D. Anthony* 3010 Lostwood Drive Sandy, UT 84092	60,000	5.0%
Nicholl R. Heieren* 4904 Royal Lake Ave. Las Vegas, NV 89131	6,000	0.5%
Sharlene Doolin* 5 Pepperwood Drive Sandy, UT 84092	100,000**	8.3%
TOTAL OFFICERS & DIRECTORS	166,000	13.8%

* Nicholl Heieren is Alycia Anthony's sister-in-law. James Doolin, a shareholder of the Company, is married to Nicholl Heieren. Sharlene Doolin is the mother of Alycia Anthony, and mother-in-law to Nicholl Heieren

*** Sharlene Doolin is an indirect owner of 100,000 shares of the Company's common stock, because she is the general partner of Quad D LTD Partnership.

CHANGES IN CONTROL

There are no present arrangements or pledges of the Company's securities which may result in a change in control of the Company.

19

Item 5. Directors, Executive Officers, Promoters and Control Persons.

IDENTIFICATION OF DIRECTORS AND EXECUTIVE OFFICERS

The following table sets forth the name of the Company's current directors and executive officers. These persons will serve until the next annual meeting of the stockholders or until their successors are elected or appointed and qualified, or prior resignation or termination. Their Date of Date of Positions Election or Termination

Name	Held	Designation	or Resignation
Alycia D. Anthony	DIRECTOR & PRESIDENT	12/03	*
Nicholl R. Heieren	DIRECTOR & VICE PRESIDENT	12/03	*
Sharlene Doolin	DIRECTOR & SECRETARY	07/04	*

* These persons presently serves in the capacities indicated.

BUSINESS EXPERIENCE

Alycia D. Anthony, President and a director, is 31 years of age. Ms. Anthony graduated from the University of Utah, in Salt Lake City. She graduated with a bachelor of science, and masters in Economics. Ms. Anthony has been working in the public finance arena since 1996. She has worked for the consulting firm of KPMG, Peat Marwick, Consulting, Inc. She also worked with the Salt Lake Organizing Committee. Ms. Anthony was the Secretary and Director of Energrouop Technologies Corporation from September, 1999 through April, 2001, during this time Energrouop Technologies Corporation was a development stage company with no significant operations. Ms. Anthony was also the President and Director of Brenex Oil Corporation from November, 1999 through May, 2001, during this time Brenex Oil Corporation was a development stage company with no significant operations. In addition, Ms. Anthony served as the Secretary and Director for Wasatch Web Advisors, Inc., from November, 1999, through October, 2003, during this time Wasatch Web Advisors, Inc., was a development stage company providing website development services for small and middle market companies. For over the past three years Ms. Anthony has worked within the advertising, marketing and construction management industries.

Nicholl Heieren, Vice President and a director, is 28 years of age. Ms. Heieren graduated from the University of Utah, in Salt Lake City, Utah. She graduated with a bachelor of fine arts. Ms. Heieren was the Secretary and Director of Rescon Technology Corporation from May, 1999 through April, 2001, during this time Rescon Technology Corporation was a development stage company with no significant operations. Ms. Heieren has also worked within the film, fashion, and entertainment industry for the past eight years.

Sharlene Doolin, Secretary and a director, is 56 years of age. Ms. Doolin has been involved in the promotional merchandising industry for over the past fifteen years. Her experience within the promotional merchandise industry primarily involves working with non-profit associations and school organizations.

20

SIGNIFICANT EMPLOYEES

The Company's Executive Officers are the only employees.

INVOLVMENT IN CERTAIN LEGAL PROCEEDINGS

During the past five years, no present or former director, executive officer or person nominated to become a director or an executive officer of the Company:

(1) was a general partner or executive officer of any business against which any bankruptcy petition was filed, either at the time of the bankruptcy or two years prior to that time;

(2) was convicted in a criminal proceeding or named subject to a pending criminal proceeding (excluding traffic violations and other minor offenses);

(3) was subject to any order, judgment or decree, not subsequently reversed, suspended or vacated, of any court of competent jurisdiction, permanently or temporarily enjoining, barring, suspending or otherwise limiting his involvement in any type of business, securities or banking activities; or

(4) was found by a court of competent jurisdiction (in a civil action), the Commission or the Commodity Futures Trading Commission to have violated a federal or state securities or commodities law, and the judgment has not been reversed, suspended or vacated.

21

Item 6. Executive Compensation.

The following table sets forth the aggregate compensation paid by the Company for services rendered during the periods indicated:

SUMMARY COMPENSATION TABLE

Long Term Compensation

Annual Compensation Awards Payouts

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Name and Principal Position	Year or Period Ended	Salary (\$)	Bonus (\$)	Other Annual Compen	Rest- ricted -Stock	Secur- ities Under- lying Options	LTIP Pay- outs	All Other Comp- ensat 'n
Alycia D. Anthony, Director, President	09-30-04 09-30-05	0 \$4,500	0 0	0 0	0 0	0 0	0 0	0 0
Nicholl R. Heieren, Director, Vice President	09-30-04 09-30-05	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Sharlene Doolin, Director, Secretary	09-30-04 09-30-05	0 0	0 0	0 0	0 0	0 0	0 0	0 0

No deferred compensation or long-term incentive plan awards were issued or granted to the Company's management during the year ended September 30, 2004 or 2005. However, the Company has accrued \$500 per month for compensation of the Company's President. Ms. Anthony's began receiving salary as of January 1, 2005. No employee, director, or executive officer have been granted any option or stock appreciation rights; accordingly, no tables relating to such items have been included within this Item.

COMPENSATION OF DIRECTORS

There are no standard arrangements pursuant to which the Company's directors are compensated for any services provided as a director. No additional amounts are payable to the Company's directors for committee participation or special assignments.

EMPLOYMENT CONTRACTS AND TERMINATION OF EMPLOYMENT AND CHANGE-IN-CONTROL ARRANGEMENTS

There are no employment contracts, compensatory plans or arrangements, including payments to be received from the Company, with respect to any director or executive officer of the Company which would in any way result in payments to any such person because of his resignation, retirement or other termination of employment with the Company, any change in control of the Company, or a change in the person's responsibilities following a change in control of the Company.

22

Item 7. Certain Relationships and Related Transactions.

Other than compensation paid to the Company's officers related to services performed for the Company's operations, there were no material transactions, or series of similar transactions, during the fiscal year ended September 30, 2004 or 2005. There are also no currently proposed transactions or arrangement, or series of similar transactions or arrangements, to which the Company is to be a party, and in which any director, executive officer, promoter, or any security holder who is known to the Company to own of record or beneficially own more than five percent of any class of our common stock, or any member of the immediate family of any of the foregoing persons, had an interest. For the foreseeable future the Company plans to pay Ms. Anthony \$250 per month for compensation of services performed related to the Company's operations. Ms. Heieren and Ms. Doolin will receive compensation based on services performed. The Company's compensation plan may change depending on the success and profitability of its operations. The nature of all payments to the Company's officers is and will continue to be directly related to the services performed for the Company's operations.

The term "promoter" includes i) Any person who, acting alone or in conjunction with one or more other persons, directly or indirectly takes initiative in founding and organizing the business or enterprise of an issuer; or ii) Any person who, in connection with the founding and organizing of the business or enterprise of an issuer, directly or indirectly receives in

consideration of services or property, or both services and property, 10 percent or more of any class of securities of the issuer or 10 percent or more of the proceeds from the sale of any class of such securities. However, a person who receives such securities or proceeds either solely as underwriting commissions or solely in consideration of property shall not be deemed a promoter within the meaning of this paragraph if such person does not otherwise take part in founding and organizing the enterprise. All persons coming within the definition of "promoter" may also be referred to as "founders" or "organizers" or by another term provided that such term is reasonably descriptive of those persons' activities with respect to the issuer.

As per the definition of a "promoter", generally defined as anyone involved in the formation of an issuer, Mr. James Doolin the incorporator of the Company and two of the Company's executive officers and directors, Ms. Alycia Anthony and Ms. Nicholl Heieren would be considered promoters, founders or organizers.

Item 8. Description of Securities.

COMMON AND PREFERRED STOCK

The aggregate number of shares which this corporation shall have authority to issue is 55,000,000 shares, divided into two classes, 50,000,000 shares of common stock of a par value of one cent (\$.01) per share and 5,000,000 shares of preferred stock of a par value of one cent (\$.01) per share, with the preferred stock having such rights and preferences as the Board of Directors shall determine. Fully paid stock of this corporation shall not be liable to any further call or assessment. The holders of the Company's common stock are entitled to one vote per share on each matter submitted to a vote at a meeting of stockholders. The shares of common stock do not carry cumulative voting rights in the election of directors.

NO OUTSTANDING OPTIONS, WARRANTS OR CALLS

There are no outstanding options, warrants or calls to purchase any of the authorized securities of the Company.

23

NO PROVISIONS LIMITING CHANGE OF CONTROL

There is no provision in the Company's Articles of Incorporation or Bylaws that would delay, defer, or prevent a change in control of the Company.

PART II

Item 1. Market Price of and Dividends on the Company's Common Equity and Other Stockholder Matters.

MARKET INFORMATION

There has never been any established "public market" for shares of common stock of the Company. The Company intends to submit for listing on the OTC Bulletin Board of the NASD. No assurance can be given that any market for the Company's common stock will develop or be maintained. For any market that develops for the Company's common stock, the sale of "restricted securities" (common stock) pursuant to Rule 144 of the Securities and Exchange Commission by the directors, executive officers or any other person to whom any such securities may be issued in the future may have a substantial adverse impact on any such public market. Information about the date when directors, executive officers or any other person who may be deemed a beneficial holder, holding period of "restricted securities" commenced can be found under the caption "Recent Sales of Unregistered Securities," Part II, Item 4.

A minimum holding period of one year is required for resales under Rule 144, along with other pertinent provisions, including publicly available information concerning the Company (this requirement will be satisfied by the filing and effectiveness of this Registration Statement, the passage of 90 days and the continued timely filing by the Company of all reports required to be filed by it with the Securities and Exchange Commission); limitations on the volume of "restricted securities" which can be sold in any 90 day period; the requirement of unsolicited broker's transactions; and the filing of a Notice of Sale of Form 144. Shares sold under Rule 504 may be possibly sold earlier under Section 4 (i) of the Securities Act of 1933, as amended (the "Securities Act").

Alycia D. Anthony, the Company's President Director, Nicholl R. Heieren, the Company's Secretary and Director and Michael Doolin, a shareholder, are the only shareholders that hold restricted shares of the Company's common stock and

would have to comply with Rule 144 of the Securities Act. They could each sale up to 1% of the total issued and outstanding of the Company's common stock. This constitutes 12,000 shares each or a total of 30,000* shares, could be sold under Rule 144 of the Securities act once the 90 day period required by Rule 144(c) (1) has elapsed.

* Nicholl R. Heieren holds 6,000 shares, less than the minimum of 12,000 shares.

24

HOLDERS

The number of record holders of the Company's securities as of the date of this Registration Statement is approximately 100.

DIVIDENDS

The Company has not declared any cash dividends with respect to its common stock, and does not intend to declare dividends in the foreseeable future. The future dividend policy of the Company cannot be ascertained with any certainty, and if and until the Company completes any sales of its products, no such policy will be formulated. There are no material restrictions limiting, or that are likely to limit, the Company's ability to pay dividends on its securities.

Item 2. Legal Proceedings.

The Company is not a party to any pending legal proceeding. No federal, state or local governmental agency is presently contemplating any proceeding against the Company. No director, executive officer or persons who may be deemed to be an "affiliate" of the Company or owner of record or beneficially of more than five percent of the Company's common stock is a party adverse to the Company or has a material interest adverse to the Company in any proceeding.

Item 3. Changes in and Disagreements with Accountants on Accounting and Financial Disclosure.

None; not applicable.

Item 4. Recent Sales of Unregistered Securities.

Prior to the Company's organization on December 12, 2003, the Company authorized and subsequently issued 126,000 shares of common stock to three individuals pursuant to a Pre-organization Subscription Agreement. The shares were issued for cash at \$0.02 per share for a total of \$2,520.

Following the Company's organization, it conducted an offering of 1,074,000 shares of common stock at a price of \$0.03 per share. This offering was conducted under Rule 504 of Regulation D of the Securities and Exchange Commission, and the applicable provisions of Rule 144-14-25s of the Utah Division of Securities, which provides for sales of securities by public solicitation to "accredited" investors. The offering was subsequently closed January 28, 2004, with the Company having received gross proceeds of \$32,220.

25

For Further information see the following table: "Common Stock"

COMMON STOCK

Name	Date Acquired	Number of Shares	Aggregate Consideration
Alycia D. Anthony*	12/03	60,000	\$ 1,200
James P. Doolin*	12/03	60,000	\$ 1,200
Nicholl R. Heieren*	12/03	6,000	\$ 120
PURCHASERS UNDER** RULE 504 OFFERING	01/04	1,074,000	\$ 32,220

* Alycia D. Anthony, James P. Doolin and Nicholl R. Heieren were all directors and Executive Officers of the Company at the time of purchase, and as such had access to all material information regarding the Company prior to the offer or sale of these securities. The directors and Executive Officers are "accredited investor." The offers and sales of these securities are believed to have been exempt from the registration requirements of Section 5 of the Securities Act of

1933, as amended, pursuant to Sections 3(b) and/or 4(2) thereof, and from similar applicable states securities laws, rules and regulations exempting the offer and sale of these securities by available state exemptions from registration.

** Purchasers of the Company's securities under the Rule 504 offering were "accredited" investors. Purchasers of the Company's securities under the Rule 504 offering were "accredited" investors. All purchasers had access to all material information regarding the Company.

There have been no other sales of the Company's unregistered securities.

26

Item 5. Indemnification of Directors and Officers.

Section 16-10a-902(1) of the Utah Revised Business Corporation Act authorizes a Utah corporation to indemnify any director against liability incurred in any proceeding if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

Section 16-10a-902(4) prohibits a Utah corporation from indemnifying a director in a proceeding by or in the right of the corporation in which the director was adjudged liable to the corporation or in a proceeding in which the director was adjudged liable on the basis that he or she improperly received a personal benefit. Otherwise, Section 16-10a-902(5) allows indemnification for reasonable expenses incurred in connection with a proceeding by or in the right of a corporation.

Unless limited by the Articles of Incorporation, Section 16-10a-905 authorizes a director to apply for indemnification to the court conducting the proceeding or another court of competent jurisdiction. Section 16-10a-907(1) extends this right to officers of a corporation as well.

Unless limited by the Articles of Incorporation, Section 16-10a-903 requires that a corporation indemnify a director who was successful, on the merits or otherwise, in defending any proceeding to which he or she was a party against reasonable expenses incurred in connection therewith. Section 16-10a-907(1) extends this protection to officers of a corporation as well.

Pursuant to Section 16-10a-904(1), the corporation may advance a director's expenses incurred in defending any proceeding upon receipt of an undertaking and a written affirmation of his or her good faith belief that he or she has met the standard of conduct specified in Section 16-10a-902. Unless limited by the Articles of Incorporation, Section 16-10a-907(2) extends this protection to officers, employees, fiduciaries and agents of a corporation as well.

Regardless of whether a director, officer, employee, fiduciary or agent has the right to indemnity under the Utah Revised Business Corporation Act, Section 16-10a-908 allows the corporation to purchase and maintain insurance on his or her behalf against liability resulting from his or her corporate role.

27

PART F/S

Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
Financial Statements and Report of
Independent Registered Public Accounting Firm
September 30, 2005

28

<TABLE>
<CAPTION>

Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
TABLE OF CONTENTS

	Page
<S>	<C>
Report of Independent Registered Public Accounting Firm	30
Balance Sheet -- September 30, 2005	31
Statements of Operations for the year ended September 30, 2005 and for the periods from Inception [December 12, 2003] through September 30, 2004 and 2005	32
Statements of Stockholders' Equity for the period from Inception [December 12, 2003] through September 30, 2005	33
Statements of Cash Flows for the year ended September 30, 2005 and for the periods from Inception [December 12, 2003] through September 30, 2004 and 2005	34
Notes to Financial Statements	35 - 38

</TABLE>

29

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

The Board of Directors and Shareholders
Plan A Promotions, Inc. [a development stage company]

We have audited the accompanying balance sheet of Plan A Promotions [fka Lostwood Professional Services, Inc.] (a development stage company) as of September 30, 2005, and the related statements of operations, stockholders' equity, and cash flows for the year ended September 30, 2005 and for the periods from Inception [December 12, 2003] through September 30, 2004 and 2005. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Company has determined that it is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the Company's internal controls over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plan A Promotions, Inc. [a development stage company] as of September 30, 2005, and the results of operations and cash flows for the year ended September 30, 2005 and for the periods from Inception [December 12, 2003] through September 30, 2004 and 2005, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements have been prepared assuming that the Company will continue as a going concern. As discussed in Note 2 to the financial statements, the Company has accumulated losses from operations, minimal assets, and a net working capital deficiency that raise substantial doubt about its ability to continue as a going concern. Management plans in regard to these matters are also described in Note 2. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/S/MANTYLA MCREYNOLDS
Mantyla McReynolds

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Plan A Promotions, Inc.
 [fka Lostwood Professional Services, Inc.]
 [A Development Stage Company]
 Balance Sheet
 September 30, 2005

ASSETS

Current Assets		
<S> Cash	<C>	22,914

Total Current Assets		22,914
Property and Equipment (net) [Note 5]		2,860

Total Assets	\$	25,774
		=====

LIABILITIES AND STOCKHOLDERS' EQUITY

Liabilities		
Current Liabilities		
Accrued Liabilities		4,261

Total Current Liabilities		4,261

Total Liabilities	\$	4,261

Stockholders' Equity [Note 4]		
Preferred stock; par value (\$0.01); Authorized 5,000,000 shares none issued or outstanding		0
Common stock; par value (\$0.01); authorized 50,000,000 shares; issued and outstanding 1,200,000		12,000
Paid in Capital		24,237
Deficit accumulated during development stage		(14,724)

Total Stockholders' Equity	\$	21,513

Total Liabilities and Stockholders' Equity	\$	25,774
		=====

See accompanying notes to financial statements.

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Plan A Promotions, Inc.
 [fka Lostwood Professional Services, Inc.]
 [A Development Stage Company]
 Statements of Operations
 For the year ended September 30, 2005 and for the periods
 from Inception [December 12, 2003] through September 30, 2004 and 2005

From Inception From Inception

	2005	[12/12/2003] through 2004	[12/12/2003] through 9/30/2005
<S>	<C>	<C>	<C>
Revenues	\$ 7,432	\$ 608	\$ 8,040
Cost of Goods Sold	(6,303)	(558)	(6,861)
Gross Profit	1,129	50	1,179
General and Administrative Expenses	(12,075)	(3,350)	(15,425)
Net Loss from Operations	(10,946)	(3,300)	(14,246)
Other Income/(Expense):			
Interest Expense	(278)	0	(278)
Total Other Income/(Expense)	(278)	0	(278)
Net Loss Before Income Taxes	(11,224)	(3,300)	(14,524)
Provision for Income/Franchise Taxes	(100)	(100)	(200)
Net Loss from Operations	\$ (11,324)	\$ (3,400)	\$ (14,724)
Loss Per Share	\$ (0.01)	\$ (0.01)	\$ (0.01)
Weighted Average Shares Outstanding	1,200,000	1,027,720	1,123,286

See accompanying notes to financial statements.

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32

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Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
Statements of Stockholders' Equity
For the period from Inception [December 12, 2003] through September 30, 2005

	Common Shares	Common Stock	Additional Paid in Capital	Accumulated Deficit	Net Stockholders' Equity
<S>	<C>	<C>	<C>	<C>	<C>
Balance, December 12, 2003	0	0	0	0	0
Common stock issued for cash	1,200,000	12,000	22,737	0	34,737
Property contributed by shareholder	0	0	1,500	0	1,500
Net loss from inception on December 12, 2003 through September 30, 2004	0	0	0	(3,400)	(3,400)
Balance, September 30, 2004	1,200,000	12,000	24,237	(3,400)	32,837
Net loss for the year ended September 30, 2005	0	0	0	(11,324)	(11,324)
Balance, September 30, 2005	1,200,000	12,000	24,237	(14,724)	21,513

See accompanying notes to financial statements.

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Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
Statements of Cash Flows
For the year ended September 30, 2005 and for the periods
from Inception [December 12, 2003] through September 30, 2004 and 2005

	2005	From Inception [12/12/2003] through 2004	From Inception [12/12/2003] through 9/30/2005
Cash Flows From Operating Activities			
<S> Net Loss	\$ (11,324)	\$ (3,400)	\$ (14,724)
Adjustments to reconcile net (loss) to net cash provided by operating activities:			
Depreciation	965	497	1,462
Increase/(decrease) in current liabilities			
Accrued Liabilities	4,118	143	4,261
Net Cash From Operating Activities	(6,241)	(2,760)	(9,001)
Cash Flows From Investing Activities			
Purchase of Equipment	(2,822)	0	(2,822)
Net Cash Used by Investing Activities	(2,822)	0	(2,822)
Cash Flows From Financing Activities			
Stock issued for cash	0	34,737	34,737
Net Cash From Financing Activities	0	34,737	34,737
Net Increase in Cash	(9,063)	31,977	22,914
Beginning Cash Balance	31,977	0	0
Ending Cash Balance	\$ 22,914	\$ 31,977	\$ 22,914
Supplemental Disclosure Information			
Cash paid during year for interest	\$ 0	\$ 0	\$ 0
Cash paid during year for income taxes	\$ 0	\$ 0	\$ 0
Property contributed by shareholder	\$ 0	\$ 1,500	\$ 1,500

See accompanying notes to financial statements.

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Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
Notes to Financial Statements
September 30, 2005

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Organization

Plan A Promotions, Inc. (Company) was founded December 12, 2003 as Lostwood Professional Services, Inc. and was organized to engage in the business of producing and selling promotional merchandise. The Company was incorporated under the laws of the State of Utah.

The Company is considered to be in the development stage as defined in Financial Accounting Standards Board Statement No. 7. It has yet to commence full-scale operations and it continues to develop its planned principle operations.

The financial statements of the Company have been prepared in accordance with accounting principles generally accepted in the United States of America. The following summarizes the more significant of such policies:

(b) Income Taxes

The Company applies the provisions of Statement of Financial Accounting Standards No. 109 [the Statement], Accounting for Income Taxes. The Statement requires an asset and liability approach for financial accounting and reporting for income taxes, and the recognition of deferred tax assets and liabilities for the temporary differences between the financial reporting basis and tax basis of the Company's assets and liabilities at enacted tax rates expected to be in effect when such amounts are realized or settled.

(c) Net Loss Per Common Share

In accordance with Statement of Financial Accounting Standards No. 128, "Earnings per Share," basic loss per common share is based on the weighted-average number of shares outstanding. Diluted income or loss per share is computed using weighted average number of common shares plus dilutive common share equivalents outstanding during the period using the treasury stock method. There are no common stock equivalents outstanding, thus, basic and diluted income or loss per share calculations are the same.

35

Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
Notes to Financial Statements
September 30, 2005

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Statement of Cash Flows For purposes of the statements of cash flows, the Company considers cash on deposit in the bank to be cash. The Company had \$22,914 and \$31,977 in cash on September 30, 2005 and 2004, respectively.

(e) Use of Estimates in Preparation of Financial Statements

The preparation of financial statements in conformity with U. S. generally accepted accounting principles 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

(f) Revenue Recognition

The Company recognizes revenue in accordance with the Securities and Exchange Commission Staff Accounting Bulletin (SAB) number 104, which states that revenue is generally recognized when it is realized and earned. Specifically, the Company recognizes revenue when products are completed and accepted by the customer.

(g) Impact of New Accounting Standards

In December 2004, the FASB issued SFAS 123 (R), "Share-Based Payment." SFAS 123 (R) amends SFAS 123, "Accounting for Stock-Based Compensation," and APB Opinion 25, "Accounting for Stock Issued to Employees." SFAS 123 (R) requires that the cost of share-based payment transactions (including those with employees and non-employees) be recognized in the financial statements. SFAS 123 (R) applies to all share-based payment transactions in which an entity acquires goods or services by issuing (or offering to issue) its shares, share options, or other equity instruments (except for those held by an ESOP) or by incurring liabilities (1) in amounts based (even in part) on the price of the Company's shares or other equity instruments, or (2) that require (or may require) settlement by the issuance of a company's shares or other equity instruments. This statement is effective for public companies qualifying as SEC small business issuers or nonpublic entities, as of the first interim period or fiscal year beginning after December 15, 2005. For all other public companies, the statement is effective as of the first interim period or fiscal year beginning after June 15, 2005. Management does not expect adoption of SFAS 123 (R) to have a material impact on the Company's financial statements.

36

In November 2004, FASB issued SFAS 151, "Inventory Costs." SFAS 151 amends the accounting for abnormal amounts of idle facility expense, freight, handling costs, and wasted material (spoilage) under the guidance in ARB 43, Chapter 4, "Inventory Pricing." SFAS 151 requires that items be recognized as current-period charges regardless of whether they meet the criterion of "so abnormal." In addition, SFAS 151 requires that allocation of fixed production overhead to the costs of conversion be based on the normal capacity of the production facilities. This statement is effective for inventory costs incurred during fiscal years beginning after June 15, 2005. Management does not expect adoption of SFAS 151 to have a material impact on the Company's financial statements.

In December 2004, the FASB issued SFAS 153, "Exchanges of Nonmonetary Assets," an amendment to Opinion No. 29, "Accounting for Nonmonetary Transactions." Statement 153 eliminates certain differences in the guidance in Opinion No. 29 as compared to the guidance contained in standards issued by the International Accounting Standards Board. The amendment to Opinion No. 29 eliminates the fair value exception for nonmonetary exchanges of similar productive assets and replaces it with a general exception for exchanges of nonmonetary assets that do not have commercial substance. Such an exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of the exchange. SFAS 153 is effective for nonmonetary asset exchanges occurring in periods beginning after June 15, 2005. Earlier application is permitted. Management does not expect adoption of SFAS 153 to have a material impact on the Company's financial statements.

In May 2005, the FASB issued SFAS 154, "Accounting Changes and Error Corrections." This statement replaces APB Opinion No. 20, "Accounting Changes," and FASB Statement No. 3, "Reporting Accounting Changes in Interim Financial Statements." Statement 154 changes the requirements for the accounting for and reporting of a change in accounting principle. This statement requires retrospective application to prior periods' financial statements of changes in accounting principle, unless it is impracticable to determine the period-specific effects or the cumulative effect of the change. Such an exchange has commercial substance if the future cash flows of the entity are expected to change significantly as a result of accounting changes and corrections of error. SFAS 154 is effective for accounting changes and corrections of errors made in fiscal years beginning after December 15, 2005. Earlier application is permitted. Management does not expect adoption of SFAS 154 to have a material impact on the Company's financial statements.

NOTE 2 - LIQUIDITY/GOING CONCERN

The Company has accumulated losses from inception through September 30, 2005 amounting to \$14,724 and has minimal assets and operations at September 30, 2005. These factors raise substantial doubt about the Company's ability to continue as a going concern.

Management plans include raising capital to commence business operations, or seeking a well capitalized merger candidate. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

37

Plan A Promotions, Inc.
 [fka Lostwood Professional Services, Inc.]
 [A Development Stage Company]
 Notes to Financial Statements
 September 30, 2005

NOTE 3 - INCOME TAXES

The provision for income taxes consists of the following:

Current taxes	\$ 100
Deferred tax benefit (net of valuation allowance)	0
Deferred tax liability	0

	\$ 100
	=====

Below is a summary of deferred tax asset calculations on net operating loss

carry forward amounts. Loss carry forward amounts expire at various times through 2025. A valuation allowance is provided when it is more likely than not that some portion of the deferred tax asset will not be realized.

Description	NOL	Tax	Rate
Federal Income Tax	\$14,524	\$2,179	15%
State Income Tax	\$14,524	\$ 726	5%
Valuation allowance		(2,205)	
Deferred tax asset 9/30/05		\$0	

The allowance has increased \$2,245 from \$660 as of September 30, 2004.

The Company is incorporated in the State of Utah, which levies a \$100 minimum tax per year on every company therein incorporated. As a result, the Company has accrued a provision of \$100 per year to account for this tax.

Reconciliation between taxes at the statutory rates (20%) and the actual income tax provision for continuing operations follows:

Expected provision (based on statutory rates)	\$ (2,245)
Effect of:	
Increase/(decrease) in valuation allowance	2,245
State minimum franchise tax	100
Total actual provision	\$ 100

NOTE 4 - COMMON STOCK/PAID IN CAPITAL

On December 12, 2003, the Board of Directors authorized a stock issuance totaling 1,200,000 shares of common stock to officers of the Company and investors. On December 12, 2003, the Company issued 126,000 shares of common stock at \$0.02 for \$2,520 in cash. On January 28, 2004, the Company issued an additional 1,074,000 shares of common stock at \$0.03 for cash totaling \$32,220.

At inception, an owner of the company contributed a computer valued at \$1,500.

38
Plan A Promotions, Inc.
[fka Lostwood Professional Services, Inc.]
[A Development Stage Company]
September 30, 2005

NOTE 5 - PROPERTY

The major classes of assets as of the balance sheet date are as follows:

Asset Class	Cost	Accumulated Depreciation	Net Book
Computers	\$1,500	(\$898)	\$602
Office Equipment	2,822	(564)	2,258
Total	\$4,322	(1,462)	\$2,860

Both assets are depreciated using the double declining balance method over five years. Depreciation expense was \$965 and \$497 for the years ended September 30, 2005 and 2004, respectively.

NOTE 6 - SALARIES PAYABLE

Salaries to the President of the Company accrued at a rate of \$500 per month starting January 1, 2005 through September 30, 2005. The balance payable accrues interest at a simple interest rate of 10% annually. Salaries expense was \$4,500 and \$0 for 2005 and 2004, respectively. Interest on the September 30, 2005 ending payable amount of \$3,707 was accrued with interest expense totaling \$278.

Item 1. Index to Exhibits.

The following exhibits are filed as a part of this Registration Statement:

Exhibit Number	Description
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3.1(a)	Articles of Incorporation
3.1(b)	Articles of Amendment to the Articles of Incorporation dated July 21, 2004
3.3	Bylaws

40

CERTIFICATION PURSUANT TO
18 U.S.C. SECTION 1350,
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Registration Statement of Plan A Promotions, Inc. (the "Company") on Form 10-SB/A2 for the fiscal year ended September 30, 2005 and for the periods from Inception [December 12, 2003] through September 30, 2004 and 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Alycia Anthony, Chief Executive Officer and Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. 1350, as adopted pursuant to 906 of the Sarbanes-Oxley Act of 2002, that:

- (1) The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

Date: 1/24/06 /S/ALYCIA ANTHONY
Alycia Anthony, Chief Executive Officer,
Chief Financial Officer and Controller

SIGNATURES

In accordance with Section 12 of the Securities Exchange Act of 1934, the Registrant has caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized.

Plan A Promotions, Inc.
Date: 1/24/06 /S/ALYCIA ANTHONY

Alycia Anthony, Director
and President

Date: 1/24/06 /S/NICHOLL HEIEREN

Nicholl Heieren, Director
and Vice President

41

EX-3.1(a)

ARTICLES OF INCORPORATION
OF
LOSTWOOD PROFESSIONAL SERVICES, INC.

The undersigned natural person of the age of eighteen years or more, acting as the incorporator of a corporation under the Utah Revised Business Corporation Act, hereby adopts the following Articles of Incorporation for such corporation:

ARTICLE I

Name

The name of this corporation is "Lostwood Professional Services, Inc."

ARTICLE II

Duration

The duration of this corporation is perpetual.

ARTICLE III

Purposes

The purpose or purposes for which this corporation is organized are: To engage in any other lawful act or activity for which corporations may be organized under the Utah Revised Business Corporation Act.

ARTICLE IV

Stock

The aggregate number of shares which this corporation shall have authority to issue is 55,000,000 shares, divided into two classes, 50,000,000 shares of common stock of a par value of one cent (\$0.01) per share and 5,000,000 shares of preferred stock of a par value of one cent (\$0.01) per share, with the preferred stock having such rights and preferences as the Board of Directors shall determine. Fully paid stock of this corporation shall not be liable to any further call or assessment.

ARTICLE V

Amendment

These Articles of Incorporation may be amended by the affirmative vote of a majority of the shares entitled to vote on each such amendment.

ARTICLE VI

Shareholder Rights

The authorized and treasury stock of this corporation may be issued at such time, upon such terms and conditions and for such consideration, as the Board of Directors shall determine. Shareholders shall not have pre-emptive rights to acquire unissued shares of stock of this corporation. Nor shall shareholders be entitled to vote cumulatively for directors of the corporation.

42

ARTICLE VII

Initial Office and Agent

The name of the corporation's original registered agent and the address of its initial registered office is:

Alycia Anthony
3010 Lost Wood Drive
Sandy, UT 84092

ARTICLE VIII

Directors

The number of directors constituting the initial Board of Directors of this corporation is three. The names and addresses of persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualify, are:

Alycia Anthony
3010 Lost Wood Drive
Sandy, UT 84092

James Doolin
1223 Wilshire Blvd. #912
Santa Monica, CA 90403

Nicholl Heieren
3410 Manhattan Ave.
Manhattan Beach, CA 90266

ARTICLE IX
Incorporator

The name and address of the Incorporator is:

James Doolin
1223 Wilshire Blvd. #912
Santa Monica, CA 90403

43

ARTICLE X

Common Directors - Transactions Between Corporation

No contract or other transaction between this corporation and one or more of its directors or any other corporation, firm, association or entity in which one or more of its directors are directors or officers or are financially interested, shall be either void or voidable because of such relationship or interest, or because such director or directors are present at the meeting of the Board of Directors, or a committee thereof which authorizes, approves, or ratifies such contract or transaction, or because his, her or their votes are counted for such purposes if: (a) the fact of such relationship or interest is disclosed or known to the Board of Directors or committee which authorizes, approves, or ratifies the contract or transaction by vote or consent sufficient for the purpose without counting the votes or consents of such interested Director; (b) the fact of such relationship or interest is disclosed or known to the shareholders entitled to vote and they authorize, approve or ratify such contract or transaction by vote or written consent; or (c) the contract or transaction is fair and reasonable to the corporation. Common or interested directors may be counted in determining the presence of a quorum at a meeting of the Board of Directors or committee thereof which authorizes, approves, or ratifies such contract or transaction.

ARTICLE XI

Board of Director Authorization to Change Corporate Name

The Board of Directors shall have the right to change the name of the corporation without shareholder approval to a name that reflects the industry or business in which the corporation's business operations are conducted or to a name that will promote or conform to any principal product, technology or other asset of the corporation that the Board of Directors, in its sole discretion, deems appropriate.

/S/ JAMES DOOLIN
James Doolin, Incorporator

STATE OF UTAH)
) ss
COUNTY OF SALT LAKE)

I, a Notary Public, hereby certify that on the 12th day of December, 2003, James Doolin personally appeared before me who being by me first duly sworn, declared that he is the person who signed the foregoing document as incorporator and that the statements therein contained are true.

/S/ NOTARY PUBLIC
NOTARY PUBLIC
Residing at Salt Lake County, Utah

44

EX-3.1(b)

ARTICLES OF AMENDMENT
TO THE
ARTICLES OF INCORPORATION

Pursuant to UCA 16-10a part 10, the individual named below causes this Amendment to the Articles of Incorporation to be delivered to the Utah Division of Corporations for filing, and states as follows:

1. The name of the corporation is: Lostwood Professional Services, Inc.
2. The date the following amendment(s) was adopted: July 13, 2004.

3. If changing the corporation name, the new name of the corporation is: Plan A Promotions, Inc.

4. The text of each amendment adopted: N/A

5. If providing for an exchange, reclassification or cancellation of issued shares, provisions for implementing the amendment if not contained in the amendment itself: N/A

6. Indicate the manner in which the amendment(s) was adopted: Shares have been issued but shareholder action was not required - Adopted by the board of directors.

7. Delayed effective date: N/A

Under penalties of perjury, I declare that this Amendment of Articles of Incorporation has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

By: /S/ ALYCIA ANTHONY

Title: President

Dated this 21st day of July, 2004.

45

EX-3.3

BYLAWS
OF
LOSTWOOD PROFESSIONAL SERVICES, INC.

ARTICLE I
OFFICES

Section 1.01 Location of Office. The corporation may maintain such offices within or without the State of Utah as the Board of Directors may from time to time designate or require.

Section 1.02 Principal Office. The address of the principal office of the corporation shall be at the address of the registered office of the corporation as so designated in the office of the Lieutenant Governor/Secretary of State of the state of incorporation, or at such other address as the Board of Directors shall from time to time determine.

ARTICLE II
SHAREHOLDERS

Section 2.0 Annual Meeting. The annual meeting of the shareholders shall be held in May of each year or at such other time designated by the Board of Directors and as is provided for in the notice of the meeting, for the purpose of electing directors and for the transaction of such other business as may come before the meeting. If the election of directors shall not be held on the day designated for the annual meeting of the shareholders, or at any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as may be convenient.

Section 2.02 Special Meetings. Special meetings of the shareholders may be called at any time by the chairman of the board, the president, or by the Board of Directors, or in their absence or disability, by any vice president, and shall be called by the president or, in his or her absence or disability, by a vice president or by the secretary on the written request of the holders of not less than one-tenth of all the shares entitled to vote at the meeting, such written request to state the purpose or purposes of the meeting and to be delivered to the president, each vice-president, or secretary. In case of failure to call such meeting within 60 days after such request, such shareholder or shareholders may call the same.

Section 2.03 Place of Meetings. The Board of Directors may designate any place, either within or without the state of incorporation, as the place of meeting for any annual meeting or for any special meeting called by the Board of Directors. A waiver of notice signed by all shareholders entitled to vote at a meeting may designate any place, either within or without the state of incorporation, as the place for the holding of such meeting. If no designation is made, or if a special meeting be otherwise called, the place of meeting shall be at the principal office of the corporation.

Section 2.04 Notice of Meetings. The secretary or assistant secretary, if any, shall cause notice of the time, place, and purpose or purposes of all meetings of the shareholders (whether annual or special), to be mailed at least ten (10) days, but not more than fifty (50) days, prior to the meeting, to each shareholder of record entitled to vote.

Section 2.05 Waiver of Notice. Any shareholder may waive notice of any meeting of shareholders (however called or noticed, whether or not called or noticed and whether before, during, or after the meeting), by signing a written waiver of notice or a consent to the holding of such meeting, or an approval of the minutes thereof. Attendance at a meeting, in person or by proxy, shall constitute waiver of all defects of call or notice regardless of whether waiver, consent, or approval is signed or any objections are made. All such waivers, consents, or approvals shall be made a part of the minutes of the meeting.

Section 2.06 Fixing Record Date. For the purpose of determining shareholders entitled to notice of or to vote at any annual meeting of shareholders or any adjournment thereof, or shareholders entitled to receive payment of any dividend or in order to make a determination of shareholders for any other proper purpose, the Board of Directors of the corporation may provide that the share transfer books shall be closed, for the purpose of determining shareholders entitled to notice of or to vote at such meeting, but not for a period exceeding fifty (50) days. If the share transfer books are closed for the purpose of determining shareholders entitled to notice of or to vote at such meeting, such books shall be closed for at least ten (10) days immediately preceding such meeting.

In lieu of closing the share transfer books, the Board of Directors may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than fifty (50) and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action requiring such determination of shareholders is to be taken. If the share transfer books are not closed and no record date is fixed for the determination of shareholders entitled to notice of or to vote at a meeting or to receive payment of a dividend, the date on which notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, as the case may be, shall be the record date for such determination of shareholders. When a determination of shareholders entitled to vote at any meeting of shareholders has been made as provided in this Section, such determination shall apply to any adjournment thereof. Failure to comply with this Section shall not affect the validity of any action taken at a meeting of shareholders.

Section 2.07 Voting Lists. The officer or agent of the corporation having charge of the share transfer books for shares of the corporation shall make, at least ten (10) days before each meeting of the shareholders, a complete list of the shareholders entitled to vote at such meeting or any adjournment thereof, arranged in alphabetical order, with the address of, and the number of shares held by each, which list, for a period of ten (10) days prior to such meeting, shall be kept on file at the registered office of the corporation and shall be subject to inspection by any shareholder during the whole time of the meeting. The original share transfer book shall be prima facie evidence as to the shareholders who are entitled to examine such list or transfer books, or to vote at any meeting of shareholders.

Section 2.08 Quorum. One-half of the total voting power of the outstanding shares of the corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of the shareholders. If a quorum is present, the affirmative vote of the majority of the voting power represented by shares at the meeting and entitled to vote on the subject shall constitute action by the shareholders, unless the vote of a greater number or voting by classes is required by the laws of the state of incorporation of the corporation or the Articles of Incorporation. If less than one-half of the outstanding voting power is represented at a meeting, a majority of the voting power represented by shares so present may adjourn the meeting from time to time without further notice. At such adjourned meeting at which a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally noticed.

Section 2.09 Voting of Shares. Each outstanding share of the corporation entitled to vote shall be entitled to one vote on each matter submitted to vote at a meeting of shareholders, except to the extent that the voting rights of the shares of any class or series of stock are determined and specified as greater or lesser than one vote per share in the manner provided by the Articles of Incorporation.

Section 2.10 Proxies. At each meeting of the shareholders, each shareholder entitled to vote shall be entitled to vote in person or by proxy; provided, however, that the right to vote by proxy shall exist only in case the instrument authorizing such proxy to act shall have been executed in writing by the registered holder or holders of such shares, as the case may be, as shown on the share transfer of the corporation or by his or her or her attorney thereunto duly authorized in writing. Such instrument authorizing a proxy to act shall be delivered at the beginning of such meeting to the secretary of the corporation or to such other officer or person who may, in the absence of the secretary, be acting as secretary of the meeting. In the event that any such instrument shall designate two or more persons to act as proxies, a majority of such persons present at the meeting, or if only one be present, that one shall (unless the instrument shall otherwise provide) have all of the powers conferred by the instrument on all persons so designated. Persons holding stock in a fiduciary capacity shall be entitled to vote the shares so held and the persons whose shares are pledged shall be entitled to vote, unless in the transfer by the pledge or on the books of the corporation he or she shall have expressly empowered the pledgee to vote thereon, in which case the pledgee, or his or her proxy, may represent such shares and vote thereon.

Section 2.11 Written Consent to Action by Shareholders. Any action which may be taken at any annual or special meeting of stockholders may be taken without a meeting and without prior notice, if one or more consents in writing, setting forth the action so taken, shall be signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all shares entitled to vote thereon were entitled to be present and to vote.

48
ARTICLE III
DIRECTORS

Section 3.01 General Powers. The property, affairs, and business of the corporation shall be managed by its Board of Directors. The Board of Directors may exercise all the powers of the corporation whether derived from law or the Articles of Incorporation, except such powers as are by statute, by the Articles of Incorporation or by these Bylaws, vested solely in the shareholders of the corporation.

Section 3.02 Number, Term, and Qualifications. The Board of Directors shall consist of two to nine persons. Increases or decreases to said number may be made, within the numbers authorized by the Articles of Incorporation, as the Board of Directors shall from time to time determine by amendment to these Bylaws. An increase or a decrease in the number of the members of the Board of Directors may also be made upon amendment to these Bylaws by a majority vote of all of the shareholders, and the number of directors to be so increased or decreased shall be fixed upon a majority vote of all of the shareholders of the corporation. Each director shall hold office until the next annual meeting of shareholders of the corporation and until his or her successor shall have been elected and shall have qualified. Directors need not be residents of the state of incorporation or shareholders of the corporation.

Section 3.03 Classification of Directors. In lieu of electing the entire number of directors annually, the Board of Directors may provide that the directors be divided into either two or three classes, each class to be as nearly equal in number as possible, the term of office of the directors of the first class to expire at the first annual meeting of shareholders after their election, that of the second class to expire at the second annual meeting after their election, and that of the third class, if any, to expire at the third annual meeting after their election. At each annual meeting after such classification, the number of directors equal to the number of the class whose term expires at the time of such meeting shall be elected to hold office until the second succeeding annual meeting, if there be two classes, or until the third succeeding annual meeting, if there be three classes.

Section 3.04 Regular Meetings. A regular meeting of the Board of Directors shall be held without other notice than this Bylaw immediately following, and at the same place as, the annual meeting of shareholders. The Board of Directors may provide by resolution the time and place, either within or without the state of incorporation, for the holding of additional regular meetings without other notice than such resolution.

Section 3.05 Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the president, vice president, or any two directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the state of incorporation, as the place for holding any special meeting of the Board of Directors called by them.

Section 3.06 Meetings by Telephone Conference Call. Members of the Board of Directors may participate in a meeting of the Board of Directors or a committee of the Board of Directors by means of conference telephone or similar communication equipment by means of which all persons participating in the meeting can hear each other, and participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

Section 3.07 Notice. Notice of any special meeting shall be given at least ten (10) days prior thereto by written notice delivered personally or mailed to each director at his or her regular business address or residence, or by telegram. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice be given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. Any director may waive notice of any meeting. Attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting solely for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

Section 3.08 Quorum. A majority of the number of directors shall constitute a quorum for the transaction of business or any meeting of the Board of Directors, but if less than a majority is present at a meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

Section 3.09 Manner of Acting. The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors, and the individual directors shall have no power as such.

Section 3.10 Vacancies and Newly Created Directorship. If any vacancies shall occur in the Board of Directors by reason of death, resignation or otherwise, or if the number of directors shall be increased, the directors then in office shall continue to act and such vacancies or newly created directorships shall be filled by a vote of the directors then in office, though less than a quorum, in any way approved by the meeting. Any directorship to be filled by reason of removal of one or more directors by the shareholders may be filled by election by the shareholders at the meeting at which the director or directors are removed.

Section 3.11 Compensation. By resolution of the Board of Directors, the directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors, and may be paid a fixed sum for attendance at each meeting of the Board of Directors or a stated salary as director. No such payment shall preclude any director from serving the corporation in any other capacity and receiving compensation therefor.

Section 3.12 Presumption of Assent. A director of the corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his or her dissent shall be entered in the minutes of the meeting, unless he or she shall file his or her written dissent to such action with the person acting as the secretary of the meeting before the adjournment thereof, or shall forward such dissent by registered or certified mail to the secretary of the corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

Section 3.13 Resignations. A director may resign at any time by delivering a written resignation to either the president, a vice president, the secretary, or assistant secretary, if any. The resignation shall become effective on its acceptance by the Board of Directors; provided, that if the board has not acted thereon within ten days (10) from the date presented, the resignation shall be deemed accepted.

Section 3.14 Written Consent to Action by Directors. Any action required to be taken at a meeting of the directors of the corporation or any other action which may be taken at a meeting of the directors or of a committee, may be taken without a meeting, if a consent in writing, setting forth the action so taken, shall be signed by all of the directors, or all of the members of the committee, as the case may be. Such consent shall have the same legal effect as a unanimous vote of all the directors or members of the committee.

Section 3.15 Removal. At a meeting expressly called for that purpose, one or more directors may be removed by a vote of a majority of the shares of outstanding stock of the corporation entitled to vote at an election of directors.

ARTICLE IV
OFFICERS

Section 4.01 Number. The officers of the corporation shall be a president, one or more vice-presidents, as shall be determined by resolution of the Board of Directors, and such other officers, such as a secretary or treasurer, may be appointed by the Board of Directors. The Board of Directors may elect, but shall not be required to elect, a chairman of the board and the Board of Directors may appoint a general manager.

51

Section 4.02 Election, Term of Office, and Qualifications. The officers shall be chosen by the Board of Directors annually at its annual meeting. In the event of failure to choose officers at an annual meeting of the Board of Directors, officers may be chosen at any regular or special meeting of the Board of Directors. Each such officer (whether chosen at an annual meeting of the Board of Directors to fill a vacancy or otherwise) shall hold his or her office until the next ensuing annual meeting of the Board of Directors and until his or her successor shall have been chosen and qualified, or until his or her death, or until his or her resignation or removal in the manner provided in these Bylaws. Any one person may hold any two or more of such offices, except that the president shall not also be the secretary. No person holding two or more offices shall act in or execute any instrument in the capacity of more than one office. The chairman of the board, if any, shall be and remain a director of the corporation during the term of his or her office. No other officer need be a director. Section 4.03 Subordinate Officers, Etc. The Board of Directors from time to time may appoint such other officers or agents as it may deem advisable, each of whom shall have such title, hold office for such period, have such authority, and perform such duties as the Board of Directors from time to time may determine. The Board of Directors from time to time may delegate to any officer or agent the power to appoint any such subordinate officer or agents and to prescribe their respective titles, terms of office, authorities, and duties. Subordinate officers need not be shareholders or directors.

Section 4.04 Resignations. Any officer may resign at any time by delivering a written resignation to the Board of Directors, the president, or the secretary. Unless otherwise specified therein, such resignation shall take effect on delivery.

Section 4.05 Removal. Any officer may be removed from office at any special meeting of the Board of Directors called for that purpose or at a regular meeting, by vote of a majority of the directors, with or without cause. Any officer or agent appointed in accordance with the provisions of Section 4.03 hereof may also be removed, either with or without cause, by any officer on whom such power of removal shall have been conferred by the Board of Directors.

Section 4.06 Vacancies and Newly Created Offices. If any vacancy shall occur in any office by reason of death, resignation, removal, disqualification, or any other cause, or if a new office shall be created, then such vacancies or newly created offices may be filled by the Board of Directors at a regular or special meeting.

52

Section 4.07 The Chairman of the Board. The Chairman of the Board, if there be such an officer, shall have the following powers and duties:

- (a) He or she shall preside at all shareholders' meetings;
- (b) He or she shall preside at all meetings of the Board of Directors; and
- (c) He or she shall be a member of the executive committee, if any.

Section 4.08 The President. The president shall have the following powers and duties:

- (a) If no general manager has been appointed, he or she shall be the chief executive officer of the corporation, and, subject to the direction of the Board of Directors, shall have general charge of the business, affairs, and property of the corporation and general supervision over its officers, employees, and agents;
- (b) If no chairman of the board has been chosen, or if such officer is absent or disabled, he or she shall preside at meetings of the shareholders and Board of Directors;
- (c) He or she shall be a member of the executive committee, if any;

(d) He or she shall be empowered to sign certificates representing shares of the corporation, the issuance of which shall have been authorized by the Board of Directors; and

(e) He or she shall have all power and shall perform all duties normally incident to the office of a president of a corporation, and shall exercise such other powers and perform such other duties as from time to time may be assigned to him or her by the Board of Directors.

53

Section 4.10 The Secretary. The secretary shall have the following powers and duties:

(a) He or she shall keep or cause to be kept a record of all of the proceedings of the meetings of the shareholders and of the Board of Directors in books provided for that purpose;

(b) He or she shall cause all notices to be duly given in accordance with the provisions of these Bylaws and as required by statute;

(c) He or she shall be the custodian of the records and of the seal of the corporation, and shall cause such seal (or a facsimile thereof) to be affixed to all certificates representing shares of the corporation prior to the issuance thereof and to all instruments, the execution of which on behalf of the corporation under its seal shall have been duly authorized in accordance with these Bylaws, and when so affixed, he or she may attest the same;

(d) He or she shall assume responsibility that the books, reports, statements, certificates, and other documents and records required by statute are properly kept and filed;

(e) He or she shall have charge of the share books of the corporation and cause the share transfer books to be kept in such manner as to show at any time the amount of the shares of the corporation of each class issued and outstanding, the manner in which and the time when such stock was paid for, the names alphabetically arranged and the addresses of the holders of record thereof, the number of shares held by each holder and time when each became such holder or record; and he or she shall exhibit at all reasonable times to any director, upon application, the original or duplicate share register. He or she shall cause the share book referred to in Section 6.04 hereof to be kept and exhibited at the principal office of the corporation, or at such other place as the Board of Directors shall determine, in the manner and for the purposes provided in such Section;

(f) He or she shall be empowered to sign certificates representing shares of the corporation, the issuance of which shall have been authorized by the Board of Directors; and

(g) He or she shall perform in general all duties incident to the office of secretary and such other duties as are given to him or her by these Bylaws or as from time to time may be assigned to him or her by the Board of Directors or the president.

54

Section 4.11 The Treasurer. The treasurer shall have the following powers and duties:

(a) He or she shall have charge and supervision over and be responsible for the monies, securities, receipts, and disbursements of the corporation;

(b) He or she shall cause the monies and other valuable effects of the corporation to be deposited in the name and to the credit of the corporation in such banks or trust companies or with such banks or other depositories as shall be selected in accordance with Section 5.03 hereof;

(c) He or she shall cause the monies of the corporation to be disbursed by checks or drafts (signed as provided in Section 5.04 hereof) drawn on the authorized depositories of the corporation, and cause to be taken and preserved property vouchers for all monies disbursed;

(d) He or she shall render to the Board of Directors or the president, whenever requested, a statement of the financial condition of the corporation and of all of this transactions as treasurer, and render a full financial report at the annual meeting of the shareholders, if called upon to do so;

(e) He or she shall cause to be kept correct books of account of all the

business and transactions of the corporation and exhibit such books to any director on request during business hours;

(f) He or she shall be empowered from time to time to require from all officers or agents of the corporation reports or statements given such information as he or she may desire with respect to any and all financial transactions of the corporation; and

(g) He or she shall perform in general all duties incident to the office of treasurer and such other duties as are given to him or her by these Bylaws or as from time to time may be assigned to him or her by the Board of Directors or the president.

55

Section 4.12 General Manager. The Board of Directors may employ and appoint a general manager who may, or may not, be one of the officers or directors of the corporation. The general manager, if any, shall have the following powers and duties;

(a) He or she shall be the chief executive officer of the corporation and, subject to the directions of the Board of Directors, shall have general charge of the business affairs and property of the corporation and general supervision over its officers, employees, and agents;

(b) He or she shall be charged with the exclusive management of the business of the corporation and of all of its dealings, but at all times be subject to the control of the Board of Directors;

(c) Subject to the approval of the Board of Directors or the executive committee, if any, he or she shall employ all employees of the corporation, or delegate such employment to subordinate officers, and shall have authority to discharge any person so employed; and

(d) He or she shall make a report to the president and directors as often as required, setting forth the results of the operations under his or her charge, together with suggestions looking toward improvement and betterment of the condition of the corporation, and shall perform such other duties as the Board of Directors may require.

Section 4.13 Salaries. The salaries and other compensation of the officers of the corporation shall be fixed from time to time by the Board of Directors, except that the Board of Directors may delegate to any person or group of persons the power to fix the salaries or other compensation of any subordinate officers or agents appointed in accordance with the provisions of Section 4.03 hereof. No officer shall be prevented from receiving any such salary or compensation by reason of the fact that he or she is also a director of the corporation.

Section 4.14 Surety Bonds. In case the Board of Directors shall so require, any officer or agent of the corporation shall execute to the corporation a bond in such sums and with such surety or sureties as the Board of Directors may direct, conditioned upon the faithful performance of his or her duties to the corporation, including responsibility for negligence and for the accounting of all property, monies, or securities of the corporation which may come into his or her hands.

56

ARTICLE V

EXECUTION OF INSTRUMENTS, BORROWING OF MONEY, AND DEPOSIT OF CORPORATE FUNDS

Section 5.01 Execution of Instruments. Subject to any limitation contained in the Articles of Incorporation or these Bylaws, the president or any vice president or the general manager, if any, may, in the name and on behalf of the corporation, execute and deliver any contract or other instrument authorized in writing by the Board of Directors. The Board of Directors may, subject to any limitation contained in the Articles of Incorporation or in these Bylaws, authorize in writing any officer or agent to execute and deliver any contract or other instrument in the name and on behalf of the corporation; any such authorization may be general or confined to specific instances.

Section 5.02 Loans. No loans or advances shall be contracted on behalf of the corporation, no negotiable paper or other evidence of its obligation under any loan or advance shall be issued in its name, and no property of the corporation shall be mortgaged, pledged, hypothecated, transferred, or conveyed as security for the payment of any loan, advance, indebtedness, or liability of the corporation, unless and except as authorized by the Board of Directors. Any such authorization may be general or confined to specific instances.

Section 5.03 Deposits. All monies of the corporation not otherwise employed shall be deposited from time to time to its credit in such banks and or trust companies or with such bankers or other depositories as the Board of Directors may select, or as from time to time may be selected by any officer or agent authorized to do so by the Board of Directors.

Section 5.04 Checks, Drafts, Etc. All notes, drafts, acceptances, checks, endorsements, and, evidences of indebtedness of the corporation, subject to the provisions of these Bylaws, shall be signed by such officer or officers or such agent or agents of the corporation and in such manner as the Board of Directors from time to time may determine. Endorsements for deposit to the credit of the corporation in any of its duly authorized depositories shall be in such manner as the Board of Directors from time to time may determine.

Section 5.05 Bonds and Debentures. Every bond or debenture issued by the corporation shall be evidenced by an appropriate instrument which shall be signed by the president or vice president and by the secretary and sealed with the seal of the corporation. The seal may be a facsimile, engraved or printed. where such bond or debenture is authenticated with the manual signature of an authorized officer of the corporation or other trustee designated by the indenture of trust or other agreement under which such security is issued, the signature of any of the corporation's officers named thereon may be a facsimile. In case any officer who signed, or whose facsimile signature has been used on any such bond or debenture, should cease to be an officer of the corporation for any reason before the same has been delivered by the corporation, such bond or debenture may nevertheless be adopted by the corporation and issued and delivered as through the person who signed it or whose facsimile signature has been used thereon had not ceased to be such officer.

57

Section 5.06 Sale, Transfer, Etc. of Securities. Sales, transfers, endorsements, and assignments of stocks, bonds, and other securities owned by or standing in the name of the corporation, and the execution and delivery on behalf of the corporation of any and all instruments in writing incident to any such sale, transfer, endorsement, or assignment, shall be effected by the president, or by any vice president, together with the secretary, or by an officer or agent thereunto authorized by the Board of Directors.

Section 5.07 Proxies. Proxies to vote with respect to shares of other corporations owned by or standing in the name of the corporation shall be executed and delivered on behalf of the corporation by the president or any vice president and the secretary or assistant secretary of the corporation, or by any officer or agent thereunder authorized by the Board of Directors.

ARTICLE VI CAPITAL SHARES

Section 6.01 Share Certificates. Every holder of shares in the corporation shall be entitled to have a certificate, signed by the president or any vice president, and the secretary or assistant secretary, and sealed with the seal (which may be a facsimile, engraved or printed) of the corporation, certifying the number and kind, class or series of shares owned by him or her in the corporation; provided, however, that where such a certificate is countersigned by (a) a transfer agent or an assistant transfer agent, or (b) registered by a registrar, the signature of any such president, vice president, secretary, or assistant secretary may be a facsimile. In case any officer who shall have signed, or whose facsimile signature or signatures shall have been used on any such certificate, shall cease to be officer of the corporation, for any reason, before the delivery of such certificate by the corporation, such certificate may nevertheless be adopted by the corporation and be issued and delivered as though the person who signed it, or whose facsimile signature or signatures shall have been used thereon, has not ceased to be such officer. Certificates representing shares of the corporation shall be in such form as provided by the statutes of the state of incorporation. There shall be entered on the share books of the corporation at the time of issuance of each share, the number of the certificate issued, the name and address of the person owning the shares represented thereby, the number and kind, class or series of such shares, and the date of issuance thereof. Every certificate exchanged or returned to the corporation shall be marked "Canceled" with the date of cancellation.

Section 6.02 Transfer of Shares. Transfers of shares of the corporation shall be made on the books of the corporation by the holder of record thereof, or by his or her attorney thereunto duly authorized by a power of attorney duly executed in writing and filed with the secretary of the corporation or any of its transfer agents, and on surrender of the certificate or certificates, properly endorsed or accompanied by proper instruments or transfer, representing such shares. Except as provided by law, the corporation and transfer agents and

registrars, if any, shall be entitled to treat the holder of record of any stock as the absolute owner thereof for all purposes, and accordingly, shall not be bound to recognize any legal, equitable, or other claim to or interest in such shares on the part of any other person whether or not it or they shall have express or other notice thereof.

58

Section 6.03 Regulations. Subject to the provisions of this Article VI and of the Articles of Incorporation, the Board of Directors may make such rules and regulations as they may deem expedient concerning the issuance, transfer, redemption, and registration of certificates for shares of the corporation.

Section 6.04 Maintenance of Stock Ledger at Principal Place of Business. A share book (or books where more than one kind, class, or series of stock is outstanding) shall be kept at the principal place of business of the corporation, or at such other place as the Board of Directors shall determine, containing the names, alphabetically arranged, of original shareholders of the corporation, their addresses, their interest, the amount paid on their shares, and all transfers thereof and the number and class of shares held by each. Such share books shall at all reasonable hours be subject to inspection by persons entitled by law to inspect the same.

Section 6.05 Transfer Agents and Registrars. The Board of Directors may appoint one or more transfer agents and one or more registrars with respect to the certificates representing shares of the corporation, and may require all such certificates to bear the signature of either or both. The Board of Directors may from time to time define the respective duties of such transfer agents and registrars. No certificate for shares shall be valid until countersigned by a transfer agent, if at the date appearing thereon the corporation had a transfer agent for such shares, and until registered by a registrar, if at such date the corporation had a registrar for such shares.

Section 6.06 Closing of Transfer Books and Fixing of Record Date.

(a) The Board of Directors shall have power to close the share books of the corporation for a period of not to exceed fifty (50) days preceding the date of any meeting of shareholders, or the date for payment of any dividend, or the date for the allotment of rights, or capital shares shall go into effect, or a date in connection with obtaining the consent of shareholder for any purpose.

(b) In lieu of closing the share transfer books as aforesaid, the Board of Directors may fix in advance a date, not exceeding fifty (50) days preceding the date of any meeting of shareholders, or the date for the payment of any dividend, or the date for the allotment of rights, or the date when any change or conversion or exchange of capital shares shall go into effect, or a date in connection with obtaining any such consent, as a record date for the determination of the shareholders entitled to a notice of, and to vote at, any such meeting and any adjournment thereof, or entitled to receive payment of any such dividend, or to any such allotment of rights, or exercise the rights in respect of any such change, conversion or exchange of capital stock, or to give such consent.

(c) If the share transfer books shall be closed or a record date set for the purpose of determining shareholders entitled to notice of or to vote at a meeting of shareholders, such books shall be closed for, or such record date shall be, at least ten (10) days immediately preceding such meeting.

59

Section 6.07 Lost or Destroyed Certificates. The corporation may issue a new certificate for shares of the corporation in place of any certificate theretofore issued by it, alleged to have been lost or destroyed, and the Board of Directors may, in its discretion, require the owner of the lost or destroyed certificate or his or her legal representatives, to give the corporation a bond in such form and amount as the Board of Directors may direct, and with such surety or sureties as may be satisfactory to the board, to indemnify the corporation and its transfer agents and registrars, if any, against any claims that may be made against it or any such transfer agent or registrar on account of the issuance of such new certificate. A new certificate may be issued without requiring any bond when, in the judgment of the Board of Directors, it is proper to do so.

Section 6.08 No Limitation on Voting Rights; Limitation on Dissenter's Rights. To the extent permissible under the applicable law of any jurisdiction to which the corporation may become subject by reason of the conduct of business, the ownership of assets, the residence of shareholders, the location of offices or facilities, or any other item, the corporation elects not to be governed by the provisions of any statute that (i) limits, restricts, modifies,

suspends, terminates, or otherwise affects the rights of any shareholder to cast one vote for each share of common stock registered in the name of such shareholder on the books of the corporation, without regard to whether such shares were acquired directly from the corporation or from any other person and without regard to whether such shareholder has the power to exercise or direct the exercise of voting power over any specific fraction of the shares of the corporation or from any other person and without regard to whether such shareholder has the power to exercise or direct the exercise of voting power over any specific fraction of the shares of common stock of the corporation issued and outstanding or (ii) grants to any shareholder the right to have his or her stock redeemed or purchased by the corporation or any other shareholder on the acquisition by any person or group of persons of shares of the corporation. In particular, to the extent permitted under the laws of the state of incorporation, the corporation elects not to be governed by any such provision, including the provisions of the Utah Control Shares Acquisition Act, Section 61-6-1 et seq., of the Utah Code Annotated, as amended, or any statute of similar effect or tenor.

60

ARTICLE VII

EXECUTIVE COMMITTEE AND OTHER COMMITTEES

Section 7.01 How Constituted. The Board of Directors may designate an executive committee and such other committees as the Board of Directors may deem appropriate, each of which committees shall consist of two or more directors. Members of the executive committee and of any such other committees shall be designated annually at the annual meeting of the Board of Directors; provided, however, that at any time the Board of Directors may abolish or reconstitute the executive committee or any other committee. Each member of the executive committee and of any other committee shall hold office until his or her successor shall have been designated or until his or her resignation or removal in the manner provided in these Bylaws.

Section 7.02 Powers. During the intervals between meetings of the Board of Directors, the executive committee shall have and may exercise all powers of the Board of Directors in the management of the business and affairs of the corporation, except for the power to fill vacancies in the Board of Directors or to amend these Bylaws, and except for such powers as by law may not be delegated by the Board of Directors to an executive committee.

Section 7.03 Proceedings. The executive committee, and such other committees as may be designated hereunder by the Board of Directors, may fix its own presiding and recording officer or officers, and may meet at such place or places, at such time or times and on such notice (or without notice) as it shall determine from time to time. It will keep a record of its proceedings and shall report such proceedings to the Board of Directors at the meeting of the Board of Directors next following.

Section 7.04 Quorum and Manner of Acting. At all meetings of the executive committee, and of such other committees as may be designated hereunder by the Board of Directors, the presence of members constituting a majority of the total authorized membership of the committee shall be necessary and sufficient to constitute a quorum for the transaction of business, and the act of a majority of the members present at any meeting at which a quorum is present shall be the act of such committee. The members of the executive committee, and of such other committees as may be designated hereunder by the Board of Directors, shall act only as a committee and the individual members thereof shall have not powers as such.

Section 7.05 Resignations. Any member of the executive committee, and of such other committees as may be designated hereunder by the Board of Directors, may resign at any time by delivering a written resignation to either the president, the secretary, or assistant secretary, or to the presiding officer of the committee of which he or she is a member, if any shall have been appointed and shall be in office. Unless otherwise specified herein, such resignation shall take effect on delivery.

61

Section 7.06 Removal. The Board of Directors may at any time remove any member of the executive committee or of any other committee designated by it hereunder either for or without cause.

Section 7.07 Vacancies. If any vacancies shall occur in the executive committee or any other committee designated by the Board of Directors hereunder, by reason of disqualification, death, resignation, removal, or otherwise, the remaining members shall, until the filling of such vacancy, constitute the then total authorized membership of the committee and, provided that two or more members are remaining, continue to act. Such vacancy may be filled at any

meeting of the Board of Directors.

Section 7.07 Compensation. The Board of Directors may allow a fixed sum and expenses of attendance to any member of the executive committee, or of any other committee designated by it hereunder, who is not an active salaried employee of the corporation for attendance at each meeting of said committee.

ARTICLE VIII
INDEMNIFICATION, INSURANCE, AND
OFFICER AND DIRECTOR CONTRACTS

Section 8.01 Indemnification: Third Party Actions. The corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees) judgments, fines, and amounts paid in settlement actually and reasonably incurred by him or her in connection with any such action, suit or proceeding, if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interest of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the corporation, and with respect to any criminal action or proceeding, he or she had reasonable cause to believe that his or her conduct was unlawful.

62

Section 8.02 Indemnification: Corporate Actions. The corporation shall have the power to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director, officer, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection with the defense or settlement of such action or suit, if he or she acted in good faith and in a manner he or she reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue, or matter as to which such a person shall have been adjudged to be liable for negligence or misconduct in the performance of his or her duty to the corporation, unless and only to the extent that the court in which the action or suit was brought shall determine on application that, despite the adjudication of liability but in view of all circumstances of the case, the person is fairly and reasonably entitled to indemnity for such expenses as the court deems proper.

Section 8.03 Determination. To the extent that a director, officer, employee, or agent of the corporation has been successful on the merits or otherwise in defense of any action, suit, or proceeding referred to in Sections 8.01 and 8.02 hereof, or in defense of any claim, issue, or matter therein, he or she shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by him or her in connection therewith. Any other indemnification under Sections 8.01 and 8.02 hereof, shall be made to the corporation upon a determination that indemnification of the officer, director, employee, or agent is proper in the circumstances because he or she has met the applicable standard of conduct set forth in Sections 8.01 and 8.02 hereof. Such determination shall be made either (i) by the Board of Directors by a majority of a quorum consisting of directors who were not parties to such action, suit, or proceeding; or (ii) by independent legal counsel on a written opinion; or (iii) by the shareholders by a majority vote of a quorum of shareholders at any meeting duly called for such purpose.

Section 8.04 General Indemnification. The indemnification provided by this Section shall not be deemed exclusive of any other indemnification granted under any provision of any statute, in the corporation's Articles of Incorporation, these Bylaws, agreement, vote of shareholders or disinterested directors, or otherwise, both as to action in his or her official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employee, or agent, and shall inure to the benefit of the heirs and legal representatives of such a person.

Section 8.05 Advances. Expenses incurred in defending a civil or criminal action, suit or proceeding as contemplated in this Section may be paid by the corporation in advance of the final disposition of such action, suit, or proceeding upon a majority vote of a quorum of the Board of Directors and upon receipt of an undertaking by or on behalf of the director, officers, employee, or agent to repay such amount or amounts unless if it is ultimately determined that he or she is to be indemnified by the corporation as authorized by this Section.

Section 8.06 Scope of Indemnification. The indemnification authorized by this Section shall apply to all present and future directors, officers, employees, and agents of the corporation and shall continue as to such persons who cease to be directors, officers, employees, or agents of the corporation, and shall inure to the benefit of the heirs, executors, and administrators of all such persons and shall be in addition to all other indemnification permitted by law.

8.07 Insurance. The corporation may purchase and maintain insurance on behalf of any person who is or was a director, employee, or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity, or arising out of his or her status as such, whether or not the corporation would have the power to indemnify him or her against any such liability and under the laws of the state of incorporation, as the same may hereafter be amended or modified.

ARTICLE IX
FISCAL YEAR

The fiscal year of the corporation shall be fixed by resolution of the Board of Directors.

64
ARTICLE X
DIVIDENDS

The Board of Directors may from time to time declare, and the corporation may pay, dividends on its outstanding shares in the manner and on the terms and conditions provided by the Articles of Incorporation and these Bylaws.

ARTICLE XI
AMENDMENTS

All Bylaws of the corporation, whether adopted by the Board of Directors or the shareholders, shall be subject to amendment, alteration, or repeal, and new Bylaws may be made, except that;

(a) No Bylaws adopted or amended by the shareholders shall be altered or repealed by the Board of Directors;

(b) No Bylaws shall be adopted by the Board of Directors which shall require more than a majority of the voting shares for a quorum at a meeting of shareholders, or more than a majority of the votes cast to constitute action by the shareholders, except where higher percentages are required by law; provided, however that (i) if any Bylaw regulating an impending election of directors is adopted or amended or repealed by the Board of Directors, there shall be set forth in the notice of the next meeting of shareholders for the election of directors, the Bylaws so adopted or amended or repealed, together with a concise statement of the changes made; and (ii) no amendment, alteration or repeal of this Article XI shall be made except by the shareholders.

CERTIFICATE OF SECRETARY

The undersigned does hereby certify that he or she is the secretary of Lostwood Professional Services, Inc., a corporation duly organized and existing under and by virtue of the laws of the State of Utah; that the above and foregoing bylaws of said corporation were duly and regularly adopted as such by the Board of Directors of the corporation at a meeting of the board of Directors, which was duly and regularly held on the 12th day of December, 2003 and that the above and foregoing Bylaws are now in full force and effect.

Date: 12/12/03

/S/ JAMES DOOLIN
James Doolin, Secretary

Alycia Anthony
President, Plan A Promotions, Inc.
3010 Lostwood Drive
Sandy, Utah 84092

January 24, 2006

U.S. Securities and Exchange Commission
450 Fifth Street, NW
Washington, DC 20549-0305

Re: Amendment to the Registration Statement on Form 10SB12GA of Plan A Promotions, Inc. , a Utah corporation (the "Company")

Commission File No. 0-51638

Ladies and Gentlemen:

Attached is the above-referenced amended Registration Statement, which has been prepared in response to your comment letter dated January 4, 2006. The numbered paragraphs below correspond to the paragraph numbers in your letter.

1. The following additional disclosure has been added, see Part I Item 7. Certain Relationships and Related Transactions.

Other than compensation paid to the Company's officers related to services performed for the Company's operations, there were no material transactions, or series of similar transactions, during the fiscal year ended September 30, 2004 or 2005. There are also no currently proposed transactions or arrangement, or series of similar transactions or arrangements, to which the Company is to be a party, and in which any director, executive officer, promoter, or any security holder who is known to the Company to own of record or beneficially own more than five percent of any class of our common stock, or any member of the immediate family of any of the foregoing persons, had an interest. For the foreseeable future the Company plans to pay Ms. Anthony \$250 per month for compensation of services performed related to the Company's operations. Ms. Heieren and Ms. Doolin will receive compensation based on services performed. The Company's compensation plan may change depending on the success and profitability of its operations. The nature of all payments to the Company's officers is and will continue to be directly related to the services performed for the Company's operations.

2. Other than Ms. Alycia Anthony and Ms. Nicholl Heieren, the Company has no other officer, director, or affiliate that had any prior involvement with a blank check company. As mentioned under the heading "Business Experience", Part I, Item 5 of the Company's Registration Statement on Form 10SB12GA, Ms. Anthony was the Secretary and Director of Energrouop Technologies Corporation from September, 1999 through April, 2001, during this time Energrouop Technologies Corporation was a development stage company with no significant operations. Since Ms. Anthony's resignation, Energrouop Technologies Corporation has not engaged in any material operations or been involved in any acquisition. It appears that Energrouop Technologies Corporation is current in its filings with the Securities and Exchange Commission.

Ms. Anthony was also the President and Director of Brenex Oil Corporation from November, 1999 through May, 2001, during this time Brenex Oil Corporation was a development stage company with no significant operations. Effective as of October 1, 2003, an Agreement and Plan of Reorganization was executed by and among Brenex Oil Corporation; Brenex Acquisition Corporation, a Delaware corporation and a wholly-owned subsidiary of the Brenex Oil Corporation; CinemaElectric, Inc., a Delaware corporation and James F. Robinson, the "Principal Stockholder" of CinemaElectric. It appears that the Company is not current in its filings. The Company's last filing with the Securities and Exchange Commission was on Form 8-K, dated May 14, 2004, related to a change in the Company's Certifying Accountant.

Ms. Heieren was the Secretary and Director of Rescon Technology Corporation from May, 1999 through April, 2001, during this time Rescon Technology

Corporation was a development stage company with no significant operations. On July 12, 2002, Rescon Technology Corporation, consummated an Agreement and Plan of Reorganization with Radical Technologies, Inc., a New York corporation and its wholly-owned subsidiary, GIT Securities Corporation, a Nevada corporation. The Company has since been involved in other transactions, and is currently known as Nayna Networks, Inc., and appears to be current in its filings with the Securities and Exchange Commission.

3. The Company's response to your comment letter dated December 6, 2005, discussed that although some of the principal shareholders and management of the Company are or were control persons of other entities that engaged in reverse acquisitions, does not in itself classify the Company as a "blank check" company.

As previously stated, a blank check company, as expressed by the Securities and Exchange Commission, is a development stage company that has no specific business plan or purpose or has indicated its business plan is to engage in a merger or acquisition with an unidentified company or companies, other entity, or person. Although the Company is a development stage company it does have a specific business plan and purpose. The Company will continue to engage in the promotional merchandise industry.

In your letter, dated December 6, 2005, it was mentioned that some principal shareholders and management of the Company have been involved in other development stage companies that were involved in reverse mergers. Some of these companies were "blank check" companies, like Energroun Technologies Corporation and Brenex Oil Corp. However, Wasatch Web Advisors, Inc., and The Autoline Group, Inc., were not blank check companies. It is the Company's understanding that both Wasatch Web Advisors, Inc., and The Autoline Group, Inc., were formed for a specific business purpose and either the Company's operations did not work out as planned or the board of directors of the respective companies determined it in the best interests of the stockholders to consummate a merger.

In light of the above information, Plan A Promotions, Inc., is not a "blank check" company and it will continue to pursue and develop upon its business model. The Company can provide no assurance for success in the promotional merchandise industry, but it will pursue and examine all opportunities for growth and act in the best interests of its shareholders.

Thanks in advance for your review of this filing and ensuring the Company's compliance with the applicable disclosure requirements.

Sincerely yours,

/S/ALYCIA ANTHONY
Alycia Anthony
President, Plan A Promotions, Inc.